

POSTAL ACCOUNTS MANUAL

VOLUME I

consists of following items of work:

**General,
Postal Accounts,
Funds,
Pension and Internal check**

PREFACE

Consequent upon departmentalisation of Postal Accounts from 1st April 1976, the need for bringing out a comprehensive manual to serve as a guide for Postal Accounting work has been keenly felt.

The Postal Accounts Manual since brought out contains the detailed principles and instructions, mainly of a procedural nature, regarding upkeep and submission of many accounts returns and checks to be exercised on various transactions of the Department of Posts. It provides the guidelines to the Circle Postal Accounts Offices in carrying out their day-to-day functions.

This manual consists of two volumes dealing with the following items of work: -

Volume I – General, Postal Accounts, Funds, Pension and Internal checks

Volume II – Agency Functions

This is the first edition of the Postal Accounts Manual Volume I in dig-let form and it supersedes the corresponding provisions laid down in P&T Accounts Manual Volume I and Volume II and Postal Accounts Manual Vol. I (Provisional & Cyclostyled issue). The checks prescribed in the P&T Audit Manual Volume I to the extent they are applicable to the Postal transactions have also been incorporated in this volume.

Errors and omissions, if any, may be brought to the notice of the Director General Postal Services (CMR cell). Amendments to this Manual will be issued by the Director General Postal Services (CMR Cell) to whom all suggestions for additions and alterations should be addressed with the Postal Accounts Wing of the Directorate.

New Delhi

I.M.G.KHAN

Secretary

Department of Posts

Director General, Postal Services.

CHAPTER I

DEFINITIONS AND GENERAL SYSTEMS OF ACCOUNTS

Definitions

1.01. In this volume, unless the context otherwise requires, the following expressions have the meaning hereby respectively assigned to them, that is to say -

- (a) “Accounting Authority” means the Director of Accounts (Postal) who exercises accounting functions.
- (b) “Accounts Officer” means any officer subordinate to, or under the superintendence of Chief Accounting Authority or the Accounting Authority who exercise accounting functions.
- (c) “Audit Officer” means any officer subordinate to, or under the superintendence of the Controller and Auditor General who exercise audit functions.
- (d) “The Bank” means the Reserve Bank of India or any of its offices or branches, any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (2 of 1934) and any branch of a subsidiary Bank as defined in Section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959) or any other agency appointed by the Reserve Bank of India.
- (e) “Branch Audit Office” or “Audit Office” means the office of the Director of Audit/Audit Officer In-charge in independent charge of one of the Postal and Telegraphs Audit offices.

- (f) "Branch Postal Accounts Office" or "Postal Accounts Office" means the office of the Director of Accounts (Postal) in-charge of the Postal Accounts Office of the Circle.
- (g) "Constitution" means the Constitution of India.
- (h) "Chief Accounting Authority" means "Secretary of the Department/Ministry with overall control of the accounting functions of the Department.
- (i) "Comptroller and Auditor General" means the Comptroller and Auditor General of India.
- (j) C.G.A. or Controller General of Accounts means Controller of Accounts in the Ministry of Finance (Deptt. of Expr.) who inter-alia is responsible for establishing and maintaining a technically sound payment-cum-Accounting system in the departmentalised accounts offices and for prescribing & rules for regulating the custody, payment into and withdrawal of money from Govt. Account.
- (k) "Director General" means Director General, Postal Services.
- (l) "Director of Audit" means Director of Audit, P&T.
- (m) "Department" means "Department of Posts"
- (n) "Debt heads" means the heads of Account to which transactions relating to Debt, Deposits, sinking funds, Advances and Suspense accounts are recorded.
- (o) "Government" means either Central or State Government or both as the context may imply.
- (p) "Government Account" means the account relating to the consolidated fund or the Public Account.

"Consolidated Fund" means the consolidated Fund of India as referred to in clause (1) of Article 266 of the Constitution. Public Account" means the

public account of India referred to in clause (2) of Article 266 of the Constitution.

"Contingency Fund" means the contingency Fund of India established under the Contingency Fund of India Act, 1950 (49 to 195) in pursuance of Article 267(1) of the Constitution.

- (q) "Head quarter office" means office of the Director General, Postal services.
- (r) "Remittance" heads refer to heads of account to which transactions relating to remittance business are taken.
- (s) "State" means any state specified in the first schedule to the constitution.
- (t) "Treasury" includes a sub treasury.

General Outlines of the system of accounts

1.02. The general outlines of the system of accounts of the Central Government laid down in Chapter 3 of the Account Code, Volume I, apply mutatis mutandis to the accounts of the Department of Posts. The special features of the Postal Accounts are described in the following paragraphs.

1.03. The Director General is responsible that suitable accounts are maintained by the Officers subordinate to him in the prescribed forms of initial or other accounts or of bills.

1.04. The accounts of the Postal Wing are prepared and their results exhibited, as far as practicable, according to the practice and usage of Commercial Book keeping. The important aspects in the system of accounts of the Department, made from time to time with this object, are:-

- (i) The Institution of a Capital Account to exhibit the value of the assets.
- (ii) The opening in the Government ledger, of a head to exhibit the true or commercial profit or loss on the working of the Department. As a corollary to

this decision, it has been ruled that the Department should bear all charges incurred on its account in other Departments and should be entitled to receive credit for all services rendered by it to other Departments.

1.05. Revenue realisations and working expenses other than interest charges of the Department are booked under the major heads 1201-Postal Receipts and 3201-Postal Services respectively. These major heads are divided into a series of Sub Major Heads and subdivided into a number of Minor, Sub & Detailed Heads.

The general plan of the Revenue Accounts of the Department is designed to enable the exhibition of the profit or loss separately under the Postal brand. A large amount of Expenses of Department relates jointly to more than one branch. The arrangement of the account is such that receipts or expenditure relating to more than one branch are isolated for subsequent apportionment between the branches concerned.

Profit and loss account

1.06. The finances of the Department form part of the General finances of the Central Government. The Department has to meet all the liabilities from its own revenues. The surplus or deficit in the working of the Department is appropriated to and from the Posts and Telegraphs Capital Reserve Fund.

The Profit and Loss Account of the Department is a real account inside the, Government accounts and includes the inter branch adjustments.

The Profit and Loss Account is prepared annually from the net Profit and Loss Account in the Ledger (Vide Paragraph 7.22) after the final closure of the Accounts. It shows the final results of the working of the Department during the year. The Profit and Loss Account so exhibited in the finance and Revenue Accounts of the year and also in the financial review of the year prepared by the Director-General, for inclusion in the Appropriation Accounts.

Initial Accounts

1.07. *Post Offices*- Each Head Post Office forms an accounting unit responsibly for submitting to the Circle Accounts Offices an account of all its receipts and disbursements (including the account of all its receipts and disbursements of offices subordinate to it).. The primary accounts maintained by the Head Post Offices are:-

- (a) The Treasurer's Cash Book.
- (b) The Head Office Summary.
- (c) The Head Office Cash Book.

1.08. On the 1st day of each month, the Cash Account of the Head Office for the previous month is submitted to the Circle Accounts Office concerned in the prescribed Form (ACG. 5) duly classified under certain broad headings. The entries are taken from the Head Office Cash Book. The Cash Account is signed by the Postmaster and is accompanied by a Cash Balance Report as well as vouchers and schedules.

1.09. In addition to the monthly Cash Account and Cash balance Report, the Head Office sends daily, weekly, fortnightly or monthly, as the case may be, to the Circle Accounts Office concerned, journals of Money Orders, Saving Bank including Cumulative Time Deposits, Recurring deposits, Time Deposits etc. and Post Office Certificates and transaction of its own and its Sub and Branch Offices, supported by vouchers.

Railway Mail Service

1.10. Each Head Record Office which forms an accounting unit in the Railway Mail Service is responsible for submitting to the Circle Accounts Office concerned a monthly Cash Account in Form ACG-36. The Primary account maintained in the Office is the Cash Book in which transactions with the, local Head Post Office are recorded. The Circle Accounts Office incorporates the accounts in Appendix-D to the Classified Abstract of the Head

Post Office concerned Each Head Record Clerk of a Sorting and Air Mail Division is responsible for submitting to the Circle Accounts-Office monthly Cash Account in Form ACG-36 along-with the list of Account Returns in Form ACG-31 and necessary schedule of receipts, payments and bill and deductions for the 1st period and 2nd period separately. These transactions are taken into the Circle Detail Book through an Appendix "D" to the Classified Abstract of the Head Post Office with which the Record Office is in account.

Compilation of Accounts in Circle Postal Accounts Offices

1.11 The accounts received in the Circle Postal Accounts Offices, are scrutinised to see that each item of receipt and payment has been correctly classified to the proper head of account. This process is carried out in great detail, and eventually the monthly accounts are compiled into consolidated monthly accounts for each Postal Circle and the various stages of compilation are described in the next paragraphs.

1.12 The monthly transactions of a Head Post Office including Railway Mail Service Division are posted into a Classified Abstract which brings out the monthly totals of receipts and payments of all kinds, under each detailed and minor head of account.

1.13 The compilation of the accounts is made in the detail Book which is maintained for each Circle. A circle Abstract is prepared which brings out the occurring in all Post Offices in a Circle. The Circle Abstracts are submitted by the Circle Postal Accounts Offices to the PA Wing of the Directorate for consolidation into a General Abstract.

Compilation of Accounts in the Directorate

1.14 The amounts appearing in the Circle Abstracts are posted into the General Abstract in the Postal Wing of the Directorate. On completion of the General Abstract extracts there-from are sent to the Government of India,

Ministry of finance and the Controller General of Accounts on the last working day of each month. The extracts of the Accounts received from the TA Wing of the Directorate are also sent likewise by the Postal Wing of the Directorate. A statement showing the progress of Receipts and Expenditure of the Postal Wing is also sent to the Budget Section of the P&T Directorate on 27th of the month.

1.15. The General Abstract for March as prepared in the Office of the Director General brings out the progressive figures of the accounts of each postal Accounts Circle up-to the end of the financial year.

Finance Accounts

1.16. The Ministry of Finance has to prepare the Annual Finance Accounts of the Central Government. These Accounts present the accounts of the receipts and payments of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the public debt and the liabilities and assets of the Government concerned as worked out from the balances recorded in the accounts. The duty of preparing the Finance Accounts relating to the Union devolves on the Ministry of Finance and all materials in respect of the Posts Department must be furnished to the Ministry of Finance in such form as is prescribed by the Ministry for incorporation in the Finance Accounts and the responsibility for the facts and figures contained in the material so furnished devolves on the Secretary, Ministry of Communications who has been declared as the Chief Accounting Authority for the Postal Wing, of the Department. Critical scrutiny must be applied to the data collected from Headquarters Office and other Accounts Offices and ensure that no delay occurs in furnishing the material to the Ministry of Finance.

Combined Finance and Revenue Accounts and Appropriation Accounts

1.17. The Director-General also compiles the annual accounts of the Department of Posts for incorporation into the Combined Finance and Revenue

Accounts of the Central Govt. He is also required to prepare annually Appropriation Accounts relating to the Department.

1.18. The main duties of an Accounting Authority are:-

- (1) To collect accounts of all the receipts and disbursements of his Circle of Account,
- (2) To transfer to other Accounts Circles the items pertaining to them which originate in his circle, and adjust in his accounts the items transferred to him by other Accounts Officers, and
- (3) To make up a monthly detailed account for his Accounts Circle and forward the same to the Director-General.

The duties of preparing a monthly detailed account (under major heads) of the Department and submitting an extract thereof to the Ministry of Finance and the Controller General of Accounts, devolves on the Director-General.

1.19. The Directors/Dy Directors of Accounts (Postal) are subordinate to the Director-General, in all matters affecting accounts and should refer to him all questions bearing on the classification of receipts and charges. They should not allow the opening of manuscript heads in the accounts without the previous consent of the Director-General.

1.20. The Circle Postal Accounts Officers subordinate to the Director-General, are responsible for maintaining the details of outstanding balances in their books. The duty of reviewing these balances, however, devolves on the Postal Wing of the Directorate.

1.21. Receipts and expenditure relating to the Department of Posts and Telecommunications are recorded under the following major heads: --

- 1201 Postal Receipts
- 0049 Interest Receipts
- 2049 Interest Payments
- 3201 Postal Services

5201 Capital Outlay on Postal Services

The transactions relating to the business managed by the Department on behalf of the Central Government e.g. Saving Bank, Cash Certificates etc. are recorded under various other heads included in the Remittance and Debt Sections of the Accounts of the Central Government.

1.22 The detailed classification of account heads inclusive of Debt and Remittance heads used in the Departmental Accounts is given in the List of Account Heads of the Postal Receipts and Disbursements, vide Appendix 5 (printed separately)

1.23 The transactions of the Posts and Telegraphs at offices and branches of the Reserve Bank are distinguished from other Central transactions in the initial accounts and are classified separately by each Circle Postal Accounts Office. These transactions are taken against the P&T Accounts in the books of the Reserve Bank direct.

Inter Departmental and Inter Government Adjustments.

1.24 The instructions regulating the conditions under which a Government or a department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts are laid down in Chapter 4 of the Account Code, Volume I. The above instructions are applicable mutatis mutandis to the Department of Posts as well.

General Rules of Classification

1.25 Unless a different procedure is prescribed in this Manual, the general rules of classification laid down in Articles 29 to 41 of the Account Code, Volume I, apply mutatis mutandis to the transactions of the Department of Posts.

The note below Article 29 of the Account code, Volume I, provides that whenever provision is made in the estimates of receipts and expenditure framed by Government or in any other order of appropriation does not conform to the recognised rules of classification, the corresponding receipt or expenditure should be brought to account against the particular major or minor head or other unit of appropriation under which the provision is made unless there be strong reasons for a contrary course, as for instance, when such accounting would be contrary to law. In cases where following the budget classification will lead to a misrepresentation of an accounting fact or to an incorrect result in a commercial account, the correct classifications should not be introduced as a matter of course in these cases, but each case should be decided on its merits.

1.26 Broadly the transactions of the Department of Posts fall under three groups viz. (i) Revenue Receipts, (ii) working Expenses, (iii) Capital Outlay, For revenue, there are major Heads 1201 Postal Receipts, The working expenses are booked under Major Head 3201 Postal Services which are further divided into sub major heads.

The capital expenditure is recorded under two major heads viz. (5201 Capital Outlay on Postal Services. For Debt transactions such of the heads enumerated in the list of Major and Minor Heads of Account of Central and State Receipts and Disbursements are operated on as may be required.

1.27 The Major Heads 1201 Postal Receipts “are divided into a number of Sub Major Heads which are technically called Abstracts. Each Sub Major Head has a number of minor sub and details heads each sub division has a number of units under it which corresponds to the secondary units of appropriation viz. salaries, wages, travel expenses etc. Each such unit is further sub divided into a number of detailed heads. The Capital Heads, 5201-Capital Outlay on Postal Services are also similarly divided into sub Major Minor and detailed heads.

1.28 Subject to the instructions contained in Article 27 of the Account Code, Volume I and the rule there under the Director General may at his

discretion open all the prescribed detailed heads and when necessary, open a new one, if a prescribed head is not found suitable. Any change in the arrangement of heads other than detailed heads requires the approval of the Ministry of Finance.

CHAPTER II

ORGANISATION AND CONTROL

Directorate

2.01. The Secretary Department of Posts Ministry of communications is the Chief Accounting authority in respect of the Department of Posts.

2.02. He is responsible for :--

- (i) the compilation and consolidation of monthly and annual accounts of the Department.
- (ii) the preparation of the Postal portion of the combined finance and Revenue accounts;
- (iii) the preparation of the annual Appropriation Accounts of the Department.

2.03. The Member (Finance) will advise the Chief Accounting Authority in the Accounts and financial matters of the Department of Posts.

2.04. The Dy. Director General (Postal Accounts and Finance) is the professional functionary of the Postal Services Board in the Postal Accounts matters. In this capacity he organises, trains and controls from the professional point of view the Postal Accounts Establishments as a whole and is responsible for the professional efficiency as also for correctness of accounts and accounts procedure.

2.05 In order to exercise the above functions, the Postal Accounts wing of the Directorate is divided into the following sections : -

- (i) Control & Examination
- (ii) Administration
- (iii) Budget

- (iv) Book I & II
- (v) PE
- (vi) Technical I & II
- (vii) Internal Check

BRANCH OFFICES

2.06. The work of compiling and checking of accounts of the Postal units is distributed to the following Postal Accounts Offices controlled and co-ordinated by the Dy. Director General (PAF). The Circle Postal Accounts Offices will be a part and parcel of the Postal Circle organisation under the Post Master General. They will assist and advise the Post Masters General in all matters connected with Accounts and Finance. The Officer in-charge of these subordinate office is the Head of that Office:--

	Name of the Office	Designation of the Head of the Office
1.	Office of the Director of Accounts (Postal) Calcutta	Director of Accounts (Postal) Calcutta
2.	Office of the Director of Accounts (Postal) Delhi	Director of Accounts (Postal) Delhi
3.	Office of the Director of Accounts (Postal) Hyderabad	Director of Accounts (Postal) Hyderabad
4.	Office of the Director of Accounts (Postal) Kapurthala	Director of Accounts (Postal) Kapurthala

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| 5. | Office of the Director of Accounts (Postal) Lucknow | Director of Accounts (Postal) Lucknow |
| 6. | Office of the Director of Accounts (Postal) Madras | Director of Accounts (Postal) Madras |
| 7. | Office of the Director of Accounts (Postal) Nagpur | Director of Accounts (Postal) Nagpur |
| 8. | Office of the Director of Accounts (Postal) Patna | Director of Accounts (Postal) Patna |
| 9. | Office of the Director of Accounts (Postal) Bhopal | Director of Accounts (Postal) Bhopal |
| 10. | Office of the Director of Accounts (Postal) Bangalore | Director of Accounts (Postal) Bangalore |
| 11. | Office of the Director of Accounts (Postal) Cuttack | Director of Accounts (Postal) Cuttack |
| 12. | Office of the Director of Accounts (Postal) Jaipur | Director of Accounts (Postal) Jaipur |
| 13. | Office of the Director of Accounts (Postal) Trivandrum | Director of Accounts (Postal) Trivandrum |
| 14. | Office of the Director of Accounts (Postal) Ahmedabad | Director of Accounts (Postal) Ahmedabad |
| 15. | Office of the Director of Accounts (Postal) Shillong | Director of Accounts (Postal) Shillong |
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16.	Office of the Director of Accounts (Postal) Guwahati	Director of Accounts (Postal) Guwahati
17.	Office of the Director of Accounts (Postal) Jammu	Director of Accounts (Postal) Jammu
18.	Office of the Director of Accounts (Postal) Ambala	Director of Accounts (Postal) Ambala
19.	Office of the Director of Accounts (Postal) Sundernagar	Director of Accounts (Postal) Sundernagar

2.07 The Heads of Postal Circle Accounts offices will be functionally responsible to Member (Finance) and continue to carry out their functions in accordance with orders issue from time to time.

2.08 The Branch Postal Accounts Offices are responsible for the check and compilation of accounts of the Head Post Offices, Railway Mail Service Divisions, Mail Motor Services, Postal Stock Depots, Postal Stamp Depots etc., under their account jurisdiction.

Each of them is usually divided into a number of sections as follows:--

I. General Accounts Section

1. Postal Accounts Section
2. Pension Section
3. General Provident Fund

II. Technical Accounts Section

1. Money Order
2. British Postal Orders
3. Indian Postal Orders

4. Irish Postal Orders
5. Post Office Certificates
6. Customs Duty
7. Government Securities
8. International Reply Coupons

III. *Miscellaneous*

1. Central Co-ordination
2. Central Inspection
3. Book and Remittance
4. Account Current
5. Establishment and Record
6. Administration.

NOTE - For Administrative conveniences and efficient working, the Head of an office may, with the approval of the Headquarters Office either divide a section into two or more separate sections or amalgamate two or more sections into one single section.

Sanctioned Strength and Distribution of Establishment

2.09. The sanctioned strength of establishment and the distribution of the sanctioned staff of each branch Postal Accounts Office will be given in the gradation list of each office.

In distributing the sanctioned staff among the various sections of the office, the following points should always be strictly observed : -

- (i) The sanctioned strength of any section or any class of electrical establishment or the distribution between effective and leave reserve posts should, on no account be altered.
- (ii) The entire work of a section should always be distributed among the effective staff, and reservists, when present, should be utilized simply in helping the former and never allowed to be merged in the effective strength.
- (iii) The strength of clerical staff required in each office is fixed under proper sanction with reference to the statistics of work done in each section. The number of staff in each section is based on standardised rates of work where these have been fixed.

Leave Reserve

2.10. - Deleted

Training reserve

2.11. - Deleted

Compilation of Statistics for calculation of Staff Requirements

2.12. The Staff requirements for all the sections/ groups should be worked out on the basis of the average work of five continuous months from January to May of the year in which proposals are made. The staff proposals for inclusion in the Budget should be submitted to the Head of the Circle & Headquarter office by 30th June each year.

NOTE 1- In the case of GPF, Book Section etc, the figures on the first of each month should be taken into account.

NOTE 2- The above statistics should be computed correctly and it will be the personal responsibility of the Junior Accounts Officer of the section concerned to ensure the accuracy thereof. He has to satisfy himself that these are not unduly inflated by including items of work for which no staff is given e.g. casual Leave applications, duplicate copies of statements, intersectional memos, requisitions for stationary etc. The statistics thus compiled should be thoroughly checked by a Junior Accounts Officer who has nothing to do with the particular section. The Branch Officer of the section concerned should also exercise proper check. (Any lapse on the part of the Jr. Accounts Officer and the Branch Officer will be seriously viewed. Both the preparer and the Examiner of the statistics as well as the reviewing Branch Officer should put their signatures on the statements in token of having done so.

In order to enable the Internal check Inspection and Audit Inspections to test check the correctness of the staff calculations in the course of their inspections, the various sections in the branch Postal Accounts Offices shall maintain suitable registers containing details of statistics on which the staff have been claimed. It should constitute a reliable basis for assessing staff requirements and should be readily available for reference by the internal Check Inspection/Audit Inspection parties.

The Central Inspection section/Internal check section of the Branch Postal Accounts Offices should check the proper maintenance of these registers during the course of their test check of the work of the various sections. The correctness of the statistical data recorded in the register of statistics should also be checked by the above section for at least 10 percent of the sections in each group subject to a minimum of one section like P A., E.A. Account Current GPF, Pension etc; while conducting the independent recheck of the details in support of the staff proposals for inclusion in the budget.

Staff strength of Sections

2.13. The staff strength of the non-routine Accounting Section; viz Postal Accounts, Pension Account Current General Provident Fund, General Co-ordination, Administration section etc; is not of a flexible nature and cannot respond quickly to Changes in the quantity of work. Increases or reductions in strength should be proposed only when a decided change in the quantity of work becomes manifest.

The Strength of the routine Accounts sections e.g. Money Order, Cash Certificates, etc; is of flexible nature and varies with the number of transactions in the Post offices which entails a corresponding change in the quantum of work in the Accounts offices. For the purpose of regulating the establishment in these sections the work in each section is broadly classified into two divisions, viz: (1) Item work and (2) Non-item work. The staff employed on item work is regulate according to the standard rates prescribed by the D.D.G. (PA) for each kind of work. In the case of non-item work, no standard rates have been prescribed and the staff engaged on this work should on no account, be increased or decreased without the concurrence of the D.D.G. (PA).

The basis of testing the sufficiency of strength in the various sections is provided in the annexure I to this chapter.

Division of sections as operative and Administrative etc

2.14. After departmentalisation of Accounts some sections of the branch Postal Accounts offices, such as: Administration, Welfare, Central and Establishment are detailed as administrative and other sections are declared as operative. The imposition of ban on the creation of additional posts in the Administrative sections should be equated with the matching savings at the time of computing staff proposals as detailed vide annexure at the end of this Chapter.

Control Over State of Work

2.15. Each section of the Postal Accounts Office should maintain a Calendar of Returns in Form Sy. 264 showing the due and actual dates of (i) the despatch of the returns due from the section (ii) the submission to the Branch officers of all accounts, objection, statements, registers etc; (iii) the receipt of the returns due to the section and (iv) any special items whose receipt or despatch is required to be watched. Each of the first three parts mentioned above should be further divided into the following subdivisions according to their periodicity of submission:--

- (a) Bi-weekly;
- (b) Weekly;
- (c) Fort-Nightly;
- (d) Monthly;
- (e) Bi-monthly;
- (f) Quarterly;
- (g) Half yearly; and
- (h) Yearly.

The Junior Accounts Officers will be personally responsible to make entries of dates in the Calendar of Returns, The calendar so maintained should be submitted every Monday to the Branch Officer-in-Charge for review. The Branch Officer should test check the dates at the time of every submission of the calendar of returns in such a manner that each item of the Calendar of returns comes under such test check once in a year. The Branch Officer should also indicate the items test checked by him and place the result of returns should also be put up to the head of the office once in a month.

A register of returns showing (1) name of the officer rendering the return; (2) name of the return; (3) due date of receipt; (4) actual date of receipt; (5) particulars of reminders, etc; (other than monthly returns), due from disbursing

and other officers should be maintained in each section. by the Junior Accounts officer in respect of all returns which are not received through the register of returns kept in the Record section, and submitted to the Branch officer monthly for review on the 15th of every month.

NOTE 1- Whenever a calendar of returns is copied, the Accountant who copies it and the Junior Accounts Officer of the section concerned shall record a certificate in the new calendar of returns that all the items in the previous calendar of returns except those which are obsolete or discontinued under proper orders have been duly carried over to the new one.

NOTE 2- It should be further certified that all the periodical returns etc; prescribed in the codes/manuals/advance corrections/ office orders/letters, which required entry in the calendar of returns have been noted therein and that there are no omissions.

Report on the State of Work

2.16. A consolidated monthly report on the arrears in work on the last working day of a month should be prepared by each branch Postal Account Office in Form DG (PA)-17(A to L) for the whole of the office and submitted to the Headquarter office on the,4th day of the month following that to which it relates. In preparing this report care should be taken to see that nothing which should be included is omitted from it and for this purpose, each compilation should receive personal attention of the head of the office. Letters and unofficial references outstanding for more than three months and also those outstanding for less than three months but more than one month on the last working day of the month unless they have been kept pending further communication as per the details arrived at in the concerned register in Form DG(PA)16, should be shown in the respective columns.

NOTE- Central Inspection section of the branch Postal Accounts Offices should also prepare monthly reports on the State of Work like other sections. The arrears in conducting internal check of sections should be exhibited in such reports along with other arrears, if any.

2.16. A. In order to ensure the accuracy of the arrears exhibited in the Monthly State of Work Report sent to the Headquarter Office, each of the Postal Accounts Office should invariably maintain a manuscript register showing the details of work in arrears and its compilation in terms of man days as per the norms prescribed for the items of work etc. The calculations of at least two sections should be got checked every month by the Internal Check Section before its incorporation in the monthly State of Work Report. For this purpose the Director/Dy. Director may select any two sections every month in such a manner that the calculations of all the sections of the office are checked at least once in a calendar year. A separate certificate to this effect should invariably be recorded in the forwarding letter of the monthly State of Work Report sent to Postal Accounts Wing of the Directorate.

2.17. A monthly report on the state of work in the Headquarters office should be prepared by the Technical Section by the 5th of the month following that to which the report relates. For this purpose, the JAO of each section will get the state of work report for his section prepared in the prescribed Form and, after approval of the Branch officer in-charge should send it to the Technical Section. The Technical Section will examine and scrutinise the report along with the reports received from the branch Accounts offices and bring to the special notice of the Dy. Director General (PA) all kinds of serious arrears and persistence of arrears for a prolonged period for his orders.

Scales of Pay

2.18 The scales of pay of Accounts Officers and establishment are as revised by 5th Pay Commission, shown below: --

	Post	Scale of Pay
	<i>Group B</i>	
(i)	Accounts Officers	7500-250-12000
	<i>Group c</i>	
(ii)	Asstt. Accounts Officer	7400-225-11500
(iii)	Junior Accounts Officer	6500-200-10500
(iv)	Junior Accountants	4500-125-7000
(v)	Senior Accountants	5500-175-9000
(v)	Clerks	3050-75-3950-80-4590
(vi)	Sorters	2750-70-3800-75-4000
(vii)	Stenographers	(i) 4000-100-6000 (ii) 5500-175-9000
	<i>Group D</i>	
(x)	Daftary	2650-65-3300-70-4000
(xi)	Selection Grade Daftary	2550-55-2660-60-3200
(xii)	Jamadar	2610-60-3650-65-3540
(xiii)	Peons/Orderlies/Chowkidars/ Darwans/Mali/Farash/Waterman/ Gardener/Sweeper	2550-55-2660-60-3200

Special Pay

2.19(a) Apart from the special pay attached to a particular post, under proper sanction, the following rates (monthly) of Special Pay are applicable to various posts : -

- (i) Accounts officers when posted to Headquarters office Rs. 600
- (ii) Junior Accounts Officers when posted to Headquarters office Rs. 500
- (iii) Sr./Jr. Accountants officiating as Junior Accounts Officers as a local officiating arrangement Rs. 100/-
- (iv) Sr./Jr. Accountants when posted to Headquarters office Rs. 300.

2.19(b) The cashiers in Postal Accounts Offices are entitled to the rates of special pay as under: -

Amount of monthly cash disbursed	Rates of special pay
Upto Rs. 50,000	Rs. 75 P.M.
Rs. 50,000 to 2,00,000	Rs. 150 p.m.
Rs. 2,00,000 to Rs. 5,00,000	Rs. 200 p.m.
Rs. 5,00,000 to 10,00,000	Rs. 250 p.m.
Over Rs. 10,00,000	Rs. 300 p.m.

(2) In offices where cashiers are required to handle liquid cash exceeding Rs. 2 lakhs per month, Assistant cashiers may be appointed with a special pay of Rs. 15 per month.

(3) The special pay will be granted by the Head of the Circle who exercises the powers of the Head of the Department. The Head of the Circle may at his discretion appoint a clerk/Jr. Accountant/Sr. Accountant to perform the duties of a Cashier/ Assistant cashier.

(4) Until further orders, the amount of security deposit to be obtained from the Cashier/Assistant Cashier in the form of a Fidelity Bond, unless he is exempted by the Head of the Circle in accordance with the provisions of chapter 15 of the General Finance Rules, 1963 and orders issued there under from time to time, will be worth (a) Rs. 2,000 where the monthly average disbursements is up-to Rs. 3 lakhs, and (b) Rs. 3,000 when the monthly average disbursement exceeds Rs. 3 lakhs. .

(5) The Head of the Circle should certify on the basis of the previous financial year's average the amount of cash disbursed and sanction the rate of special pay appropriate to that quantum. The average amount of monthly cash disbursed should be arrived at by taking the total amount shown as disbursed in the cash Book, reduced by the items disbursed in the form of cheques, the amount of receipts and the amount, disbursed through service money orders to the staff at stations outside the Headquarters for which cash is not required to be handled. A review in this regard for obtaining orders of the Head of the Circle will be made by the Head of the Circle Postal Accounts office, latest by 15th April, every year.

(6) The amount of special pay admissible should be reviewed every financial year. The special pay is to be granted from the date of issue of orders or from the date of furnishing security, whichever is later. If, on the basis of annual review the amount of special pay and the amount of security deposit are to be increased, the increase of the special pay shall be effective from 1st

March of that year or from the date on which the additional security deposit (in the form of a Fidelity Bond) is furnished, whichever is later.

(7) In the case of a newly created office, where it is not possible to observe the prescribed conditions, Head of the Circles may themselves grant special pay to cashiers during the first year of existence on the basis of the estimated average monthly cash disbursements; subject to the various conditions prescribed therein.

(9) Sanction granting special pay to cashier/ Assistant Cashier shall be issued in the name of the person who is appointed to do the cash work and for whom special pay is sanctioned.

(10) It should be ensured that the un-disbursed cash in the custody of the cashier at any time is not disproportionate to the amount of security (in form of Fidelity Bond) furnished by him.

(11) Rule 274 (VII) and 275 of the General Financial Rules (Revised and Enlarged)/1963 stipulates that the Fidelity Bonds from the Insurance Companies in the prescribed form may be accepted as security deposit from a Government Servant. The Fidelity Guarantee Insurance policy from the Life Insurance Corporation of India should be obtained from the Cashier/Assistant Cashier in form GFR 34. It should be ensured that he pays on the due dates, premia necessary to keep the policy alive and continues to do so until he vacates the post of Cashier/ Assistant Cashier.

2.19(c) In consideration of the arduous nature of the duties, the following rates of special pay have been sanctioned to the machinists on the prescribed scale of pay employed in certain sections of the branch Postal Accounts Offices and the Headquarters office for the minimum prescribed out-turn.

I.	G.P.F. section where the work is done on machine	i) Rs. 15 p.m. for 490 postings ii) Rs. 17.50 p.m. for 565 postings iii) Rs. 20 p.m. for 640 postings.
II. Money Order Section		
	a) Paid list comptometers operators	Rs. 15 p.m.
	b) Issue list comptometer operators	Rs. 15 p.m.
	c) Summary Comptometer operators	
	(i) Checking totals os summaries	Rs. 15 p.m.
	(ii) Totalling the progressive totals in the abstracts	Rs. 15 p.m.
III. customs duty section of Nagpur Postal Accounts Office		
	(a) Check of totals of parcel bills, statement, abstracts, etc. on comptometer	Rs. 15 p.m.
	(b) Check of totals of the schedules on the Comptometer	Rs. 15 p.m.
IV. Book and Budget Section of the		
		Rs. 20 p.m.

Headquarter office	Subject to the condition that the account should be completed and sent out on the due dates.
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2.20. The following general conditions govern the payment of special pay to machine operators :--

(a) If the supervisor-in-charge of the group discovers mistakes which give clear evidence of scamped work, the head of the office is empowered to suspend the special pay admissible to the machine-operator.

(b) Deficiency in out-turn in a month based on daily average out-turn shall not be condoned for the purpose of part of special payer higher rate of special pay of that month.

NOTE 1- Forfeiture of special pay for a month under this clause does not however, do away with the necessity of making up deficiency in normal out turn.

NOTE 2- Item workers in money order and other sections need not give the prescribed out-turn for the day(s) they are on casual leave, as 5 percent of absence on casual leave is added to the normal rate of their out-turn.

(c) Special pay may be granted to machine operators for the period they are required to perform clerical duties owing to a deficiency of the necessary machine work provided that the period does not exceed one month and the operator is opt transferred to the clerical cadre. If an official is transferred to the clerical cadre special pay may be granted for only that portion of the month during which the official actually performed the duties of the machine operator.

(d) When a machine operator who has drawn special pay on the basis of his out-turns of work proceeds on leave and is allowed to prefix holidays to it, he may also be granted special pay for the period of holidays. He may also be granted special pay for the period of holidays affixed to his leave provided he actually returns to machine duties on the expiry of his leave and earns pay from the date of his return to duty; in this case the rate will be the one at which he earns special pay after his return to duty.

Honoraria

2.21. Subject to the principles enunciated in F.R. 11 and conditions laid down below, honorarium may be granted to staff when they are required to work in addition to their own duties outside the normal office hours for clearance of arrears :-.

(i) The work should have fallen into arrears due to shortage of staff at the relevant time. The shortage of staff can be worked out only with reference to approved sanctioned strength plus any casual temporary posts that may be justified according to the quarterly assessment.

(ii) The work should have fallen into arrears due to circumstances beyond the control of the staff, if the arrears are not attributable to causes stated in clause (i) above. .

(iii) If there is surplus staff in the office, it should be engaged On-specific areas of arrears by constituting one or more cells consistent with the volume and different processes of work with regard to particular items. For this, naturally, there cannot be any claim for honorarium.

(iv) The quantum of arrear work for honorarium will be the total arrears minus those accounted for in clause (iii). .

NOTE- The rates of honoraria prevailing in respect of various categories of work are detailed in Annexure II to this chapter.

Honoraria for Binding of Registers and Preparation of Guard Files

2.22. Registers containing up to 100 sheets each should be got stitched unless they are used very frequently and are required to be preserved for more than three years. Stitching of registers should be done by daftaries within office hours without payment of any honorarium.

Binding of registers (which will be of more than 100 sheets should also be got done as far as possible by the daftaries within office hours. Only over and above that and to the extent it is possible should binding be got done by daftaries on payment of honorarium. Registers that cannot be bound by daftaries (either during office hours or on payment of honorarium) should be got bound by private presses.

In January every year, the Junior Accounts Officer/ Accountant of Record section should obtain estimates of the number of bound books which will be required in the coming financial year so as to make timely arrangements to meet the demands. It is his duty to scrutinise these estimates with a view to prevent the binding of registers etc.; which need only be stitched, and to see that the binding work is properly done.

The work of binding of the annual registers should be taken up at the beginning of January and completed by the 15th of March every year.

2.22A. The work in connection with preparation of guard files may be entrusted to daftaries at the discretion of the head of the office on payment of honoraria at rates prescribed by the Director General provided the work is done by them outside office hours. The previous sanction of the Director General to the payment of honorarium should always be obtained. Before making such arrangements the head of office should invariably consult the Government of India Stationary office about the rate and have the supply from that office so long as the rate quoted by it is favourable.

Procedure for sending records to old Record Room

2.23. Files, Registers, voucher bundles etc. shall be properly bound immediately after closure. The outer cover shall have conspicuously recorded on them in big letters on printed slips in Form Sy 322C under the dated signature of the Accounts Officer, the proposed year of destruction of that record. They shall be kept serially arranged in the sections concerned for not more than 3 calendar years and transferred to the Departmental Record Room thereafter.

Files, vouchers, registers etc. to be transferred to the Departmental Record Room will be accompanied by a list (in. duplicate) with particulars as shown below:

Department----		Section-----		
Sl.No.	File No. or details of vr. bundle or type of register	Classification & year of review	Date of actual Destruction	Record Room Index No.
1	2	3	4	5

The departmental Record Room should refuse to accept any record which is not complete in the above respect.

The Departmental Record Room will, after verification of the entries in it, retain one copy of the list and return the other duly signed to the section concerned, after indicating Record Room index number. In the Departmental Record Room these lists will be kept section wise in separate file covers. The concerned section shall also preserve the duplicate copies by pasting them in a register/Guard File

No recorded file etc. may be issued from the Record Room except against a requisition signed by the Sectional Head which should indicate Record Room Index Number. The requisition slip will be kept in the place of the file issued. On return, the requisition file will be restored in its place and requisition slip returned to the Section/official concerned. In case of non receipt of the Record back within a period of one month of issue, the record Keeper shall remind the section concerned at an appropriate level to get back the file/record expeditiously.

Procedure regarding preservation and destruction of records

2.24 The detailed procedure for preservation of records received from various branches and their subsequent destruction by Departmental Record Room/old Record Room has been laid down alongwith the list of items & their prescribed period of preservation vide Appendix-3 of this volume.

ANNEXURE-1

Sections referred to in Para 2.13 of Chapter II)

The Basis of Testing the Sufficiency of Staff Strength in various Sections of the Postal Accounts Offices

Postal Accounts Section

1. The Staff for the Postal Accounts section is determined according to the following formula:--

$$C + 2/3 (P-C)$$

Where 'C' represents the Civil standards and 'P' the P&T Accounts standards. For this purpose, the Civil and P&T Accounts standards are as follows : -

(a) *Civil standard*

Jr/Sr Accountants

<i>Items of work</i>	<i>Existing standard rates</i>	<i>Monthly outturn per Accountant @ 160 hours</i>
Pre-Check		
1. pay Bills	30 minutes per bill	320 bills per month
2. Travelling Allowance bills	21 minutes per bill	457 bills per month
3. Contingent bills	10 minutes per bill	960 bills per month
4. Scholarship bills	13 minutes per bill	738 bills per month
5. Miscellaneous Bills	10 minutes per bill	960 bills per month.

<i>Items of work</i>	<i>Existing standard rates</i>	<i>Monthly outturn per Accountant @ 160 hours</i>
6. Grants-in-aid Bills	10 minutes per bill	960 bills per month.
7. Medical Reimbursement Bills	16 minutes per bill	600 bills per month.

NOTE - Claim in respect of each Government servant may be treated as one bill.

8. Refunds	10 minutes per bill	960 bills per month.
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Post Check

9. Pay Bills :

(a) Permanent
Establishment

15 minutes per bill (when a 640 bills per month if bill contains more than 50 the bill contains 50 names, 15 minutes for each names (For more than 50 items in the bill. For 50 names 320 bills per fraction of 50 names, month and so on). another 15 minutes may be added).

(b) Temporary
Establishment

15 minutes per bill 640 bills per month if containing 20 names or 20 the bill contains 20 entries and another 15 entries. minutes for each such 20 names or entries in the bill.

10. Classification and 4 minutes per bill 2400 bills per month if other process in respect of containing 50 entries or the bill contains 50 establishment bills not less. 9 minutes per bill names. 1200 bills per

<i>Items of work</i>	<i>Existing standard rates</i>	<i>Monthly outturn per Accountant @ 160 hours</i>
marked for check	containing more than 50 month if the bill entries.	contains more than 50 entries.
(a) Part I – Permanent and part II Permanent establishment.		
(b) Part I – temporary establishment	4 minutes per 20 entries or fraction thereof	2400 bills per month.
11. TA Bills	10 minutes per bill (when a TA bill contains more than two sheets, 10 minutes for each two sheets of a TA bill. For fractions of 2 sheets of TA bills, another 10 minutes may be added).	960 bills per month when bills are upto two sheets. For more than two sheets, 480 bills per month and so on.
12. Classification and general examination of TA bills not marked for check.	2 minutes per bill	4800 bills per month.
13. Contingent bills fully vouched and detailed contingent bills.	9 minutes per bill (when a fully vouched or detailed contingent bill contains more than 50 sub-vouchers 9 minutes for the first 50 sub-vouchers and for each additional 50 sub-vouchers,	1067 bills per month (when a fully vouched or detailed contingent bill contains more than 50 sub-vouchers, then 640 bills per month).

<i>Items of work</i>	<i>Existing standard rates</i>	<i>Monthly outturn per Accountant @ 160 hours</i>
	an extra time of 6 minutes may be added.	
14. Scholarship Bills	9 minutes per bill	1067 bills per month.
15. Grants-in-aids Bills	5 minutes per bill	1920 bills per month.
16. Medical reimbursement bill (claim in respect of each Government servant may be treated as one bill)	14 minutes per bill	686 bills per month
17. Refunds	5 minutes per bill	1920 bills per month.
18. Misc. (including Railway- warrant vouchers and vouchers for commission paid to National savings Agents)	5 minutes per bill	1920 bills per month.
19. Works Bills	5 minutes per bill	1920 bills per month.
20. Classification, Posting and general examination of contingent bills, grant-in-aid bills and other bills not marked for check which require posting in check or other registers.	3 minutes per bill	3200 bills per month

<i>Items of work</i>	<i>Existing standard rates</i>	<i>Monthly outturn per Accountant @ 160 hours</i>
21. Classification and general examination of other bills not marked for check which do not require posting in any register.	2 minutes per bill	4800 bills per month.
22. Account Current Vouchers	2 hours month per section	2 hours per month per section
23. Review by JAOs and Branch Officers	3 hours month per section	3 hours per month per section
Accounts		
24. Compilation Receipt Payment	3.7 minutes per voucher (This rate is intended to apply to vouchers containing about 20 items). (45 minutes per account per account for offices where compiled accounts are received from the treasuries).	3000 vouchers per month (This rate is intended to apply to vouchers containing about 20 items. (45 minutes per account for offices where compiled accounts are received from the treasuries).
NOTE : Applicable separately for each of the 'Receipt' and 'Payment schedule'		
25. March Supplementary	1/12th of the time taken for compilation (15 hours per section in Madras)	1/12 of the time taken for compilation (15 hours per section in

<i>Items of work</i>	<i>Existing standard rates</i>	<i>Monthly outturn per Accountant @ 160 hours</i>
		Madras).
26. Transfer entries	1 day per month per section	1 day per month per section
27. Check of Treasury Accounts with vouchers	1 minute per voucher (For offices where compiled accounts are received from treasuries)	9690 vouchers per month (For offices where compiled accounts are received from the treasuries).
28. Reconciliation with Departmental Accounts	18 hours per month per section	18 hours per month per section
29. Appropriation Accounts Check	6 hours per month per section	6 hours per month per section
Broadsheets :		
30. (1) Interest Bearing Advances Broadsheets : -		
(a) Check of vouchers with the list of payments and posting and totalling of debits including opening of new entries etc.		4 minutes per item.
(b) Agreement of total debits with the ledger figures and analysis of differences.		One hour per Broadsheet.

<i>Items of work</i>	<i>Existing standard rates</i>	<i>Monthly outturn per Accountant @ 160 hours</i>
(c) Check of recovery schedules, posting and totalling of credits and copying of the unadjusted credits etc.		4 minutes per item.
(d) Agreement of total credits with the ledger figures and analysis of differences.		3 hours per Broadsheet.
(e) Correspondence		100% of item (a) to (d)
(2) Objection Book advances Broadsheets : -		
(a) Check of vouchers with lists of payments, and totalling of debits		4 minutes per item.
(b) Check of recovery schedules, posting and totalling of credits and copying of the unadjusted credits etc.		4 minutes per item.
(c) Agreement of total of debits and credits with the ledger figures and preparation of analysis of differences.		1-1/2 hours per Broadsheet for debits and 3 hours per Broadsheet for credits.
(d) Correspondence		100% of item (a) to (d)
(3) Broadsheet of Festival Advances : -		
(a) Check of vouchers with lists of payments, and totalling of debits		2.25 minutes per item (each voucher is to be treated as an item)

<i>Items of work</i>	<i>Existing standard rates</i>	<i>Monthly outturn per Accountant @ 160 hours</i>
(b) Check of recovery schedules, posting and totalling of credits and copying of the unadjusted credits etc.		3.75 minutes per item (each recovery schedule is to be treated as an item)
(c) Agreement of total of debits and credits with the ledger figures and preparation of analysis of differences.		4 hours per Broadsheet both in respect of debits as well as credits.
(d) Correspondence		100% of item (a) to (d)

NOTE 1 - The rates laid down for objection Book advances may be made applicable to other non-interest bearing advances also.

NOTE 2 - As the work involved in maintenance of the broadsheet for DAA suspense and O.B. suspense, is not so much as in the case of others, standard rates for different processes of work may be prescribed and a rate of 6 days per section per month inclusive of correspondence may be adopted for the maintenance of broadsheet.

NOTE 3 - In order to curb the unnecessary multiplication of broadsheet, it has been decided that in the case of small departmental major heads where the number of accounts is less than 200 items or accounts the broadsheet should be grouped for purposes of strength; other wise, there may be a broadsheet for each major head of account.

Miscellaneous :

31. Copying new Check	4 hours per month per	4 hours per month per
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<i>Items of work</i>	<i>Existing standard rates</i>	<i>Monthly outturn per Accountant @ 160 hours</i>
registers etc.	section	section
32. Scale closing	3 hours per month per section	3 hours per month per section
33. Annual Establishment returns	36 days per annum per section	31.5 days per annum per section or 3200 items.
34. Objection Book (including six monthly registers)	3 hours per objection book per month	3 hours per objection book per month
35. Maintenance of registers etc.	15 minutes per register per month subject to a maximum of 10 hours in a month per section.	15 minutes per register per month subject to a maximum of 10 hours in a month per section.
36. Correspondence	100% on check and Accounts	100% on check and Accounts
37. Idle time, etc.	5% on Accounts Check, Miscellaneous etc.	5% on Accounts Check, Miscellaneous etc.

(b) P&T Account Standard

(1) Accountants

<i>Items of works</i>	<i>Standard</i>
(a) Check work including Correspondence	One Accountant for every 1st Class Office and one for every two second class offices. (An office

containing 400 men, permanent and temporary, is treated as a 1st class office; otherwise 2nd bigger offices are given weight-age on this basis).

(b) Miscellaneous Work One for every 8 Accountants.

2. Jr. Accounts Officer One for every 8 Accountants.

NOTE 1 - A month should be reckoned as equivalent to 160 man hours per month in calculating staff

NOTE 2 - Items like Postal Stamp Depot work and such other items for which no standard has been so far laid down may be proposed on adhoc basis till such time the proper standards has been laid down by the competent authority.

Central (Co-ordination) Section

2. The staff of the Central Section is drawn "from the overall strength of the Postal Accounts Section. The general duties of the Central Section and broad outlines of the work expected of the section are indicated below:-

- (i) Appropriation checks of fixed and fluctuating charges by Circles and all correspondences in connection therewith.
- (ii) Maintenance of General Appropriation check Register of allotments in Form M.S.O. (T) 94.
- (iii) Maintenance of the check register of fixed and fluctuating charges.
- (iv) Monthly submission to Heads of Circles of Statements of fixed and fluctuating charges showing the booked figures.
- (v) Filling of Forms Bgt. 15 and 16.
- (vi) Transmission of Forms Band C showing original grants, modifications and final grants with explanation for modification

to the Director General of Posts and Telegraphs, after verification.

- (vii) Pursuit of general questions of some importance or common to various sections.
- (viii) Co-ordination with Circle office relating to cases marked for I.F.A. after Departmentalisation of Accounts.

Central Inspection/Internal Check Section

(a) Internal Check of Fields units-

The number of working days allowed for Internal Check Inspection of each kind of Postal unit and distribution of work among the staff of Internal Check Inspection Party will be as indicated vide para 15-27 and Annexure 'N' and Annexure 'B' to Chapter XV. The composition of Internal Check Inspection Party will be :-

- (i) Accounts Officer-1
- (ii) Jr. Accounts Officer-2
- (iii) Sr./Jr. Accountants-2

(b) Internal Check Section (Headquarters)-

Sr./Jr.

Accountants-165 reports per annum per man.

Jr. Accounts Officer 130 reports per annum per man.

Accounts Officer-1 Accounts Officer for 5 Junior Accounts Officers.

(c) Central Inspection Section-

Sr./Jr. Accountants-- I 7 Sections per annum per man.

Jr. Accounts Officer-34 Sections per annum per man.

Accounts Officer- 1 for 5 Jr. Accounts Officers.

Pension Section

4. The strength of the Pension section is determined on the basis of the following staff rates :--

Items of work	Standards
(a) Accountant	
1. Preliminary verification of services	1-1/2 hour per case.
2. -Reporting on Pension cases	
(a) Original	2.5 hours per case and 10 minutes per case for calculation of family pension admissible
(b) Preliminarily verified	1 hour per case.
(c) Returned	1 hour per case.
(d) Revision cases	1 hour per case.
(e) Commutation cases	1-1/4 hour per case.
3. Writing up and issue of Pension Payment orders	30 minutes per case
4. Commutation of Pensions-Issue of authority for payment orders.	30 minutes per case

NOTE:- The time allowed is meant for both the items of work, namely : issue of authority for payment of com mutation money and issue of payment

Items of work	Standards
orders for the residual pensions and adjustment.	
5. Extra ordinary pension cases including cases of compensation payable under the Workman's Compensation Act of 1923.	4 hours per case
6. Scrutiny of Nominations/Declarations	5 minutes per case.
7. Railway Pension Cases	
<i>Jr. Accountant/Sr. Accountant]</i>	
(i) Examining, approving, and issuing Pension Payment orders/commutation payment orders received from different Railway Accounts Offices/Treasuries (including correspond once with Railway authorities in respect of above which are found deficient in the first instance & returned for necessary corrections)	20 minutes for each payment order
(ii) Checking of debit schedules	3 minutes per Pensioner per month.
(iii) Raising of debit against concerned Railway Accounts Office	1.5 hours in respect of each H.P.O. effecting payment of Railway Pension
(iv) Miscellaneous items of work	A consolidated time of 60 hours per year
(a) Monthly/Qrly Statement reg. debits	

Items of work	Standards
raised against Railway to D.G.	
(b) Receipt & issue of authorities for payment of relief	
(c) Prepn. of Annual BE, RE & Final Revenue Estimates.	
(d) Transfer in & out cases-disposal of	
NOTE - For staff calculations the average number of pensioners during the last six months of the preceding may be taken as the basis.	
8. Calculation of D.C.R. Gratuity under the C.C.S. Pension Rules etc.	9 minutes per case.
9. Calculation of pension equivalent of D.C.R.G.	10 minutes per case.
10. writing out gratuity payment order	25 minutes per case.
11. Allocation of temporary increase on Pension Payment Orders	3 minutes per case.
12. Accounting all processes, including preparation of classification slips and making over to P,A. sections.	50 minutes per 100 vouchers.
13. Check of Pension vouchers	3 minutes per voucher
14. Pre-check of arrear claims	30 minutes per voucher

Items of work	Standards
15. Foreign Service :	
a) For watching the recovery of both leave salary and pension contribution	1 hour per case
b) For watching the recovery of only one type of contribution	30 minutes per case.
16. Watching Defence contribution	1 hour per case
17. Checking of balance of vouchers not selected for check	½ minute per voucher
18. Transfer of Pension (all processes) inward/outward	40 minutes per case.
19. Correspondence and Miscellaneous work	50% of the time calculated for items 1to18
20. Idle time etc.	5% of the time calculated for items 1to19

NOTE - A month should be reckoned as equivalent to 160 man hours in calculation of staff.

(b) Junior Accounts Officer

- (i) One JAO at the rate of 6 Jr./Sr. Accountants for Pension Report.
- (ii) One JAO at the rate of 10 Jr./Sr. Accountants for Pension Report.

OR

Two J.A.Os. at the rate of 16 Jr./Sr. Accountants or one JAO at the rate of 8 Jr./Sr. Accountants.

Administration, Establishment, Record Section

5. The strength of the Administration, Establishment & Record Section is determined on the basis of the following rates prescribed for the different kinds of work :--

Items of work	Standards
1. Leave Accounts and maintenance of service books including increment cases, the preparation of Annual Establishment returns, annual verification of service and dealing with all applications for leave.	12 minutes per month per Group C and Group D Government servants.
2. Monthly bills (including supplementary bills, advance bills, travelling allowance bills, Medical claims bills etc.), Control statements, budget including maintenance of office order books etc.	30 minutes per month for each Group C and Group D Government servant.
3. Recruitment, training, promotion, examinations etc.	65 hours per month for about 500 staff but in case of the exceptionally large offices, more staff may be allowed on this merit of each case.
4. Annual/Biennial items of work, e.g.	½ hour per year per Group C

Items of work	Standards
gradation List, Duty List, Confidential Roll etc.	and Group D. Government servant.
5. Ancillary and Misc. work	100% of the staff for item No. 1 to 4.
6. Idle time	5% of the staff for item 1 to 5.
7. For Administrative work relating to Group A or B officers bills and personal cases.	For 1-23 of officers ½ Accountant For 24-34 of officers 1 Accountant For 35 and above - 2 Accountants
8. Miscellaneous work	One Accountant for an office consisting of 1500 members of staff or less.

(b) *Jr. Accounts Officer*

One JAO for 10 S./Jr. Accountants

NOTE - In calculating staff a month has to be reckoned as equivalent to 160 man hours.

Account Current Section

6. The strength of the Account Current Section is determined on the basis of the standard rates of work given below for various items of work :--

Sl. No	Item of work	Limit of work	Rate in minutes in respect of Accountants
1.	<i>Bank Account :-</i>		
	Receiving daily scrolls from the Reserve Bank/State Bank, checking of each paid cheque/form CG 12 or Receipt challans in form ACG 11 with the debit/credit entries in the daily scrolls and checking of the totals of the scrolls, maintenance of a Scroll register and agreement of tis monthly totals with those intimated by the Bank and the amounts shown in the cash accounts of the P&T units, watching adjustments of suspense items under the head 'Remittance to/Drawings from Bank.'	One transaction	Overall rate of 1140 transactions per Accountant (working 160 hours)
2.	<i>Cash transactions with Non-Banking treasuries :</i>		
	Maintenance of a register in form AO 19 and reconciliation, clearance of suspense items under Remittance to/ Drawings from Treasuries.	One transaction	Overall rate 1140 per Accountant (Working 160 hours)

Sl. No	Item of work	Limit of work	Rate in minutes in respect of Accountants
3.	<i>Transactions with treasuries other than cash transactions :</i>		
	Maintenance of register of schedules received direct from treasury Officers, watching receipt of wanting vouchers through O.Bs. Checking of totals of P.O. schedules and checking the schedules entries with ACG 11/ACG 12 for cheques enclosed herewith, agreement of TO schedule totals with the entries in the Settlement Accounts.	Each form ACG 11, ACG 12 or cheque enclosed.	2 minutes per item.
4.	Disposal of Inward Settlement Account		3 minutes per item of debit or credit or 3 hours per account whichever is more.
5.	Preparation and despatch of Outward Settlement Account.		4 minutes per item of credit or debit transaction or 4 hours per account whichever is more.
6.	<i>Pay and Account Office Suspense transactions :</i>		
	I(a) Outward Account :-- Receipt of Account, exercise of arithmetical check, calling for documents due	Item	4 minutes.

Sl. No	Item of work	Limit of work	Rate in minutes in respect of Accountants
	and rejecting un-adjustable items.		
(b)(i)	Preparation of C&D Schedules	Item	4 minutes
(ii)	If net credit, requisitioning bank draft from Bank, despatch of Account with Bank draft.	Draft	20 minutes.
(iii)	If net debit, requisitioning draft from the Pay and Accounts Officer sending it to Bank.	Draft	15 minutes.
(iv)	Recording particulars of items (i) to (iii) in the Outward claim register	Per account	5 minutes
	Inward Account :		
(v)(a)	Receipt of account, exercise of arithmetical check, rejecting of un-adjustable items.		
(b)	Analysis of items and issue of suspense slips,		
(c)	Posting of adjustment register abstract and clearance of RBI suspense	Item	3 minutes
(vi)	If net debit requisitioning Bank draft from Bank and sending it to Pay and Accounts Officer.	Draft	20 minutes

Sl. No	Item of work	Limit of work	Rate in minutes in respect of Accountants
	(vii) If net credit receipt of draft from the Pay and Accounts and sending it to Bank	Draft	12 minutes
	(viii) Recording particulars of items (v) to (vii) in the inward claim register.	Per register	15 minutes
	(ix) Closing of Claims Register	Register	25 minutes
	(x) Telegrams	Telegram	5 minutes
7.	Miscellaneous work :		
	(a) Maintenance of all broadsheets excluding those of Pay and Accounts Office transactions.		65 hours per section
	(b) Maintenance of broadsheets for Pay and Accounts Office transaction, register of miscellaneous Advance, revenue, a register of Deposits – Misc., etc.		90 minutes per register or per broadsheet.
8.	Correspondence and other misc. work		100% of time for items 1 to 5 and 7 above.
9.	Idle time		5% on item 1 to 8
10	Supervision : one JAO for 9 Sr./Jr. Accountants		

NOTE 1- In calculating staff, a month has to be reckoned as equivalent to 20 days/160 man hours.

NOTE 2 - The term transaction mentioned 1 and 2 above means each individual transaction, i.e., each requisition form or application for issue of bank draft in the case of drawings, and each paid draft in the case of encashment.

NOTE 3 - The rate mentioned against serial No.4 above is an all inclusive rate and as such, no separate provision can be made for the under mentioned items of works :-

Accounts with non P & T Accounts Offices---Maintenance of a register of schedules received from non P & T Accounts Offices, maintenance of a register of advices to the Reserve Bank of India by non P & T Accounts Offices, watching for the receipt of the Bank clearance in respect thereof, monthly closing and submission of the register to the Branch Officer for review.

NOTE 4 - The rate stated against Serial No. S above is an all inclusive rate. Hence for the following items of work no separate staff has been provided.

- (a) Issue of advice to the Reserve Bank of India, Central Accounts Section, Nagpur in respect of items classified to Accounts with States/Adjusting Accounts with Railways and final clearance of the Remittance Head.
- (b) Maintenance of register of advices to the Reserve Bank of India by the Posts and Telegraphs Accounts Offices watching for the receipt of the Bank clearance in respect thereof and monthly closing and submission of the register to the Branch Officer-in-charge for review.

NOTE 5 - In respect of Serial NQ. 6, only 75 per cent on that item is admissible for correspondence.

NOTE 6 - In respect of serial No.6 each debit representing a payment supported by a voucher and each individual credit supported at a challan or a schedule, will constitute one item.

NOTE 7 - The time required for the maintenance of Objection books, six monthly registers, etc. should be found from the time allowed for correspondence and other miscellaneous works vide Serial No.8 above.

Book Section

7. The strength of the Accountants' in the Book Section is determined on the following basis ;

- (a) One accountant for every 18 offices (p.Os" etc.).
- (b) One accountant for every 3 posters justified under (a) above.
- (c) One accountant at an overall rate of 40 remittance items per man per day for the Remittance check work.

NOTE 1- An item for this purpose will include both the debit items as well all its corresponding credit item.

NOTE 2- The above standard also takes into account all ancillary items of work connected with remittance check group.

NOTE 3 - In calculating staff a month should be reckoned as 160 man hours.

- (d) Supervision-One J.A.O. for 10 Accountants.

Money Order Section

8 (A) - The following rates are prescribed for different kinds of work in Money Order' Section of the .Postal Accounts Offices :

Sl. No	Details of work	class of work	Daily rate per man
1.	Examination of Paid List-First Stage (arranging)	Clerk	5500
2.	Examination of Paid List-Second Stage (Totalling)	Do	3600
3.	Examination of Paid List-Third Stage		
	a) Reconciliation	Accountant	5000
	b) Other Incidental Work	Clerk	40000
4.	Counting and Sorting by Head Offices of vouchers selected for debit check.	Sorter	3600
5.	Sorting by sub-offices of vouchers selected for debit check	Do	3600
6.	Serially arranging of vouchers selected for debit check	Do	1800
7.	Counting of the serially arranged vouchers (i.e. of those not selected for debit check).	Do	3600
8.	Scanning of vouchers not selected for debit check	Do	3600
9.	Examination of Issue Lists (First stage)	Clerk	5000
10.	Examination of Issue Lists (Second Stage)	Do	7000

Sl. No	Details of work	class of work	Daily rate per man
11.	Checking of money order summaries with the help of Comptometers – 1st stage Checking totals of summaries.	Do	2400
	2nd Stage – Totalling the progressive totals in the abstract	Clerk	1250
	3rd Stage – Reconciliation	accountant	400
12.	Debit checking (First month – 70% of the total)	Clerk	1800
13.	Debit Checking (Second month – First period – 20% of the total)	Do	1600
14.	Debit Checking (Second month – Second period – 10% of the total)	Do	500
15.	Debit checking of MO paid vouchers received late, i.e. those not received with the regular 1st or 2nd months Return of the P.O.s but subsequently with supplementary lists or covering letters, etc. or those initially sent by POs to wrong Accounts Offices and subsequently received from the latter.	Do	400
16.	Accountant, Debit Check Group	Accountant	17000
17.	Correspondence in connection with the issue of duplicates, etc.	Do	25
18.	Void money orders	Do	20

Sl. No	Details of work	class of work	Daily rate per man
19.	Objection Books	Do	140 monthly
20.	Re-issued Money Orders	Do	10
21.	Telegraph Rupee Orders	Do	80
22.	Telegraph Sterling Orders	Do	65
23.	Putting up Check slips	Sorter	25
24.	Disposal of Letters	Clerk	25
25.	a) Check of Ceylon Telegraphic Money Orders -		
	(i) 3/5th of total Telegraphic	Clerk	300 For Madras
	(ii) 1/5th of total Telegraphic Money Orders	Do	200 Postal Accou
	(ii) 1/5th of total Telegraphic	Do	100 ounts office only
	(b) alphabetical Sorting of Telegraphic Money Orders	Sorter	3600
	(C) Shorting Sub-Office	Do	3600

N.B - A month should be reckoned as equivalent to 20 days/160 man hours.

Junior Accounts Officer - One for every 35 Clerks/Accountants

Head Sorters - One for every 25 Sorters

NOTE1- For the calculation of staff the daily rates of out-turn mentioned above should be increased by 7 % on I account of increase in the number of working hours vide CAO's letter No. 3213-Admn. I/739-62 dated 10-12-62.

NOTE 2 - The present rates of daily out-turn for sorting {all stages except the counting stage of sorting) and debit checking should be reduced by 10 % for calculation of staff till the reduced of debit check remains in force vide AGP&T Letter No. Tech. III-223/39-I dated 23-6-67.

NOTE 3 - The above rates of out-turn are also increased by 5% on account of casual leave vide AGP&T. Letter No. Tech. III-841/16 (G) 10-M.O. II dated 1-1-1969.

NOTE 4 -The rates shown above are also to be reduced to the extent of 10% on some stages of work vide AOP&T Letter No. Tech. III-393/16 (9) 1o-M.O.dated 19-6-1972.

8(B) - In the case of M.O. Section where the volume of work is of a fluctuating nature and where staff is determined on the basis of the estimated transaction, the Head of the office should, at the beginning of each quarter (viz., 20th March to 19th June, 20th June to 19th September, 20th September to 19th December, and 20th December to 19th March) review the staff of the section on the basis of the expected increase or decrease in the number of transactions. For this purpose he should make a forecast of the number of transactions during the quarter and submit the proposals to the Post Master General in accordance with the rates prescribed in paragraph 2.22 for sanction of the Post Master General Or D.D.G. (PA) as the case may be to the entertainment of staff justified on the basis of the review. In making the forecast about the number of transactions, the head of the office should apply the following formula and at the same time take into account other factors which may come to his knowledge.

$$x = \frac{AXB}{C}$$

Where X = The number of transactions during the period under consideration.

A = The number of transactions during the preceding period.

C = The number of transactions during the corresponding period of the previous year.

B=The number of transactions during the period of the previous year corresponding to the under consideration.

Customs Duty Section

9. The following rates of out-turn are prescribed for different kinds of work in the customs Duty Section of the Nagpur Postal Accounts Office:

I – Item Work

Group	Jobber	Daily Outturn	Remarks
2.1 I – Schedule Check Group			
i) Detail Check of Schedule	LDC	840	
ii) Machine Totals	LDC	3750	
iii) Accounting work	JA	1 JA for 350 PO	
2.2 II – Sorting Group			

Group	Jobber	Daily Outturn	Remarks
(i) Receiving and Accounting of P/Receipts	Sorter	15.000	
(ii) Sorting by exchange		9000	
(iii) Sorting of month of Asstt.		9000	
(iv) Sorting of 10 thousands			
(v) Sorting of thousand		9000	
(vi) Sorting of hundreds		9000	
(vii) Sorting of tens & serial order		2100	
(viii) Counting and bundling		15000	
2.3 III – Parcel Bill Check Group			
i) Totalling by machine	LDC	6955	
ii) Reconciliation and Accounting work	JA	1 JA for 8 Exchanges or 240 hours per Exchange per year.	
2.4 IV-Credit Check Group			
(i) Credit Check-Same month	LDC	16000	
(ii) Credit Check-other	LDC	1070	

Group	Jobber	Daily Outturn	Remarks
month			
2.5 V – Search Bill Group			
(i) Picking & noting of unchecked items	LDC	350 (items picked per day)	
(ii) Issue of search bill	LDC	80	
(iii) Disposal of compliances to Search bills			
(a) Less than 3 months old	LDC	800 p.m.	
(b) 3-24 months old	LDC	735 p.m.	
(c) Over 24 months old	JA	735 p.m.	
2.6 VI – Write Back Group			
i) Check of write-back entries	JA	2000 p.m.	
ii) Check of Detailed Statements	LDC	2000 pm	
2.7 VII – Objection Book Group			
i) H.M.Rs Current	LDC	250 p.m.	
ii) Pursuance of over one year old H.M.Rs	LDC	3000 p.m.	

	Group	Jobber	Daily Outturn	Remarks
	iii) Objections Current	JA	160	No. of JA limited to one per Exch.
	iv) Puruance of over one year old objections	JA	1800 p.m.	
2.8	VIII – Accounting-cum-Coordination Group	JA+LDC	2 JAS+1 LDC	
2.9	IX – Miscellaneous			
	i) Old Records	LDC	1 LDC	
	ii) Supervision	JAO	(1 per 20 Group (C) Officials)	
	iii) Control	AO	(one per 100 Group C Officials).	

NOTE - Revised norms are inclusive of time element of correspondence.

NOTE 1 - A month should be reckoned as equivalent to 20 days/160 man hours.

NOTE 2 - In calculating staff, the rates mentioned above should be increase by dated account of increase in the number of working hours vide CAGs letter No. 3213-Admn/739-62, % on 10-12-62.

Army Postal Accounts Section

"10. The following standards are prescribed for various jobs performed in APS Accounts Wing of the Director of Accounts (Postal) Nagpur consequent on the recommendation of work study as approved by S.I.U. Ministry of finance."

Sl. No.	Nature of the Job	Jobber	Standards	Remarks
1	2	3	4	5
<i>IRLA Group</i>				
	a) Opening of New IRLA/CS	JA	5 p.d.	
	b) Maintenance of IRLA A/C			
	(i) Commissioned Officer		60 officers	
	(ii) Non-Commissioned Officers		185 officers	
	(c) Finalisation of release Cases	JA	0.70 p.d.	
	(d) Verification of Services	“	6.00 p.d.	
2.	Check of Bills Claims			
	(a) T.A. Bills	“	45 mts. per bill	
	(b) Other Bills	“	30 mts. per bill	
	(c) D.O. part II Claims	“	30 mts. per bill	

Sl. No.	Nature of the Job	Jobber	Standards	Remarks
3.	Preparation of Schedules			
	(a) P.L.I. Schedules	“	2100 Offls	
	(b) G.P.F. Schedules	“	2100 Qffls	
4.	Family Allotment Group			
	(a) Issue of Authorities	“	44.16 mts. per FFA	
	(b) Check of F.A. Vouchers	“	60 p.d.	
	(c) Adjustment or F.A. Remittances	“	40 items p.d.	
5.	Compilation of Accounts	“		
	(a) Check of Accounts & Classified Abstract preparation.	“	1 J.A.	
	(b) Detailed Book	“	1 J.A.	
	(c) Maintenance of Broadsheets	“	1 J.A.	
6.	Adjustment of P&T Remittance	“	40 items p.d.	
7.	Settlement of Accounts with Other Accounts Officer	“		
	(a) with C.D. as (F.T.C.R. – Schedules)	“	10 schs. P.D.	
	(b) C&D Schedule Transactions	“	1000 items	

Sl. No.	Nature of the Job	Jobber	Standards	Remarks
				p.d.
8.	General Coordination	AJ + LDC	3 JAS + 1 LDC	
9.	Old Record	JA	1 JA	
10.	Defunct war Accounts cases	“	1 JA	
11.	Compulsory Deposit Scheme Accounts	“	1 JA	
12.	Supervision and Review	JAO	1 JAO per 6 JAS	
13.	Reference Clerk	LDC	1 per JAO	
14.	Control	A.O.	1 per 5 JAOs	

NOTE 1 - A month should be reckoned as equivalent to 20 days/ 160 man hours.

NOTE 2 - In calculating staff, the rates mentioned above should be increased by 7% on account of increase in the number of working hours vide C.A.G's letter NO. 3213 - Admn. 1I/739-62, dated 10-12-1962

Saving Bank/CTD under Reform Scheme

11. The Savings Bank (including CTD residual work, RD, TD, etc.0 Section is entrusted with the following items of work :

- (a) Maintenance of Control Accounts.

- (b) Reconciliation with D.B. figures.
- (c) Various statements.
- (d) S.B. Prize Incentive Scheme.

Staff for the maintenance of Control Account is allowed at the rate of 2 Accountants for each circle on ad hoc basis.

Junior Accounts Officer – One for 18 Clerks / Accountants

P.O. Certificate Section

12. The work of the P.O. Certificates Section is broadly classified into 'non-routine' and 'routine' nature and accordingly the staffs of the section are fixed on 'non-item' and 'item' basis respectively. The staff based on non-item basis does not change during the course of the year with the fluctuation of transactions, while that of item workers is of a flexible nature and is calculation from time to time according to the principles indicated in the following sub-paragraphs.

The staff of the item workers is sanctioned quarterly on the basis of the latest available transactions of issues and discharge of P.O. Saving Certificates (inclusive of the number of cancelled and spoiled certificates for three months). The head of each office should, however, review the position every month on the basis of the quarterly transactions. If this monthly review discloses decrease of one full hand or more, the reduction should be carried out promptly and a report should be sent to the Post Master General/ D.D.G. (PA). If, on the other and, it discloses an increase of one full staff or more, the Post Master General's / D.D.G. (PA)'s previous sanction may be obtained for the additional staff.

The Internal Work Study Unit of the Postal Directorate undertook a work study of the various items of work done in P.O. Certificate section on the basis of all India C.C. figures for 1978-79, as a result of which certain items of work

which were hitherto for being attended to by Clerks are upgraded and will henceforth be attended to by the Accountants.

a. The following rates are prescribed for the calculation of the item workers in P.O. Certificate section:

S.No.	Description of work	Daily rate per Accountant for various denominations of P.O. Savings Certificates
1	2	3
1.	Examination of issue lists	600 items of issues.
2.	Examination of summaries, posting of issues in the issue registers and proof of posting	540 items of issues.
3.	Examination of Discharge lists and summaries	340 items of discharges
4.	Check of discharged certificates	70 certificates
5.	Preparation of classification	280 certificates
6.	Posting of Discharges, proving and picking of transfers	180 certificates.
7.	Checking of issue journals with reference to the investor's copy of the Agent's receipt in case of certificate sold through Agents.	180 items
8.	Check of interest journals/summaries	340 items

S.No.	Description of work	Daily rate per Accountant for various denominations of P.O. Savings Certificates
1	2	3
9.	Posting and proving of interest Vouchers	140 items
10.	Check of Interest vouchers (@25%0	70 vouchers.
11.	For supervision and review work, one Accountant for every eight Accountants/jobbers is allowed.	
12.	Junior Accounts Officer – One for every 20 Accountants/ Clerks.	

NOTE 1 - The rates of outturn mentioned above is inclusive of all increases and decreases prescribed for calculation of staff.

NOTE 2 - The clerks required for the annual verification of unsold certificates should be determined on the following basis: -

- (a) All the lists of unsold items relating to all the Post offices in the account jurisdiction of a branch Postal Accounts office should be added up together, the total number of unsold items in the Stock and Issue registers pertaining to all types of Post Office Certificates should also be arrived at separately. The percentage of the mean of these two totals o the total number of items in the Stock and issue registers should then be worked out.

Illustration: -

- (i) Total of the unsold items in P.O. lists = A (say)
- (ii) Total of the number of unsold items in
the stock and issue registers = B (say)
- (iii) Mean of the two totals = $\frac{A + B}{2}$ = Say M

(iv) Total No. of items in the Stock and Issue registers C

(v) Percentage of (ii) to (iv) $\frac{100 \times M}{C}$

(b) The staff should then be calculated on a slab basis as in clause (c) below, taking into all types of certificates together.

(c) Percentage as arrived at in clause (a) above

	Rate
(i) For the first 10%	17000 items per man per month.
(ii) For the next 40%	34000 Do.
(iii) For the next 30%	5100 items per man per month
(iv) For the next 20 %	10200 Do.

NOTE 3 - A month should be reckoned at 20 days/ 160 man hours.

NOTE 4 - One clerk for each office is allowed ad hoe for maintaining the old records of Savings Certificates.

b. The following rates are prescribed for non-item works in P.O.

Certificates section: -

1. Issue of no discharge certificates
where necessary 12 certificates
per Accountant per day
2. For Remittance Work :
2140 items per accountant per day.
3. For Objection Books :
 - (a) 1 Accountant for every 2 home circles for maintaining Objection Books.
 - (b) 1 Accountant for every 150 objection book items per month for pursuance of objections.
 - (c) 1 Accountant for each office for miscellaneous work in connection with objection.
5. For Balance Sheet
1 Accountant for every 4 series of certificates for each Home Circle.
6. For General correspondence I Accountant for each office.

General Provident Fund Section

13. The following standards have been prescribed for sanctioning posts of L.D.C. Jr. /Sr. Accountants, Jr. Accounts Officers and Accounts Officers in the G.P.F. Sections of the Circle Postal Accounts Offices after approval of the S.I.U. of Ministry of Finance.

[DGP&T No. 21(1) / 84-PA/Admn. II/14-40, Dot. 30-4-1985]

I. Jr. / Sr. Accountants/Clerk

		Note – This is an all inclusive rate covering all items of work connected with maintenance of G.P.F. accounts including those of Gr. 'D' employees.
1.	Maintenance of G.P.F. Accounts under the manual system of posting.	750 accounts per J.A. / S.A.
2.	Maintenance of G.P.F. Accounts under the machine system of posting.	
	(i) Machine posting	One machinist – cum-card Sorter for every 500 (five thousand) accounts.
	(i) Check of postings etc.	(a) One J.A. for 2857 accounts with 10 per cent checking. Or (b) One J.A. for 2286 accounts with 50 per cent checking Or (c) One J.A. for 2000 accounts with 100 per cent checking.
NOTE – The above rate is all inclusive, i.e. it includes provision for all ancillary works, such as policy work, general work, maintenance of Broadsheets, D.S.P. Fund, merged State Fund Accounts etc.		
	(iii) Assistant to Machinists	One clerk for every 4 (four) machinists
	(iv) Maintenance of temporary with drawal Registers.	J.A. at 4 minutes per sanction with cent percent allowance for correspondence.
	(v) Policy cases	One J.A. for every 2000 polices (for fraction of 2000 no additional staff is

	admissible.
(vi) Librarian	One clerk for offices with 50000 accounts and more.
(vii) Concurrent settlement of mistakes	One J.A. for offices having 50000 or less accounts. Two J.A. for offices having more 50000 accounts.
(viii) Supervision of Machinists	Should be entrusted to one of the J.A.Os in addition to his other duties.
(ix) Head Machinist	One for every 20 machinists.
(x) Maintenance of G.P.F. Accounts of Gr. 'D' employees	(a) No staff for offices having less than 50 drawing officers. (b) 0.5 J.A. for offices having 50 or more drawing officers.
(xi) Remittance work in GPF Section	20 items per J.A. per day. For these purpose entries relating to the account in Col. 1 to 9 of the inward and outward registers (Performa II) should be taken as one item.
II. Jr. Accounts Officers	One Jr. Accounts Officer for 7 Jr. / Sr. Accountants.
III. Accounts Officers	One Accounts Officer for 5 Jr. Accounts Officers.

NOTE 1 - (a) At the time of sending the staff proposals for inclusion in the Revised Estimates for the current year and the Budget Estimates for the ensuing year, the requirements, should be worked out by taking number of live accounts as on 31st March of each year plus the anticipated increase (after deducting the anticipated final closure cases during the year). The anticipated increase in the number of live accounts should be worked out on the basis of the actual average increase of the past two years.

(b) While coming up for the sanction of the competent authority to the creation of the additional posts the requirement should be worked out on the basis of the actual number of live accounts on the date the proposals are made out.

NOTE 2 - The following categories of the provident fund accounts may also be treated as “Live Accounts”:-

(i) Accounts where no transactions have appeared after due date of membership of the subscribers concerned.

(ii) Accounts with balance but where no transaction has appeared for the past few years and the balance of which cannot be transferred to “Deposits”.

(iii) Accounts indicating minus balance due to over drawals, wrong postings, etc.

(iv) Accounts in respect of which residuary amounts are to be authorized/ transferred.

II. For maintenance of G.P.F. accounts of Group D employees, the following rates may be adopted in working out the staff proposals: -

(i) If the number of Drawing Officers is less than 50 – No. staff.

(ii) If the number of Drawing Officers is between 50 – 600 – 0.5 accountant.

- (iii) If the number of Drawing Officers is between 600 – 1250 – 1 accountant.

Government Securities Section

14. The following standards are laid down for sanctioning posts of Sr. / Jr. Accountants, Jr. Accounts officers and Accounts officers for the Govt. Securities Section of Calcutta Postal Accounts office.

Sr. / Jr. Accountants – 315 Securities per man per year

Jr. Accounts Officers – 1 J.A.O. for 6 Sr. / Jr. Accountants

Accounts Officers – 1 A.O. for 5 J.A.Os.

NOTE – The above standard holds good for both Item & Non-Item works of the Govt. Securities Section.

[DGP&T No. 21(1) / 83-PA/Admn. II/510, Dt. 11-12-1984]

II. Non – item Work

Nature of Work	Staff
(i) Accountant	
(a) Application	
(b) Imprest Stock	2.5
(c) Miscellaneous	4
(d) British Postal Order	2
(e) Replay Coupons	2
(f) S.B. Transfer and C.C.	
Enfacement	0.5
(g) Interest Group	One for every two clerks

allowed on non-item basis.

(ii) Clerk

(a) Miscellaneous	1
(b) Interest Group	4

NOTE 1 - A month should be reckoned as equivalent to 20 days/160 man hours.

NOTE 2 - In calculating staff the rates mentioned above should be increased by 7% on account of increase in the number of working hours vide C.A.G's letter No. 321-3 Admn. I/39-62 dated 10-12-62

Indian postal Orders

15. The following standards for sanctioning Posts of Sorters, LDCs, Sr./Jr. Accountants, Jr. Accounts Officers and Accounts Officers in the Indian Postal Orders (Local & Central) Check Sections of the Postal Accounts offices have been approved by the SU, Ministry of Finance.

[DGP&T No. 21 / 81-PA/Admn. II/148-174, Dt. 9-8-1985

(a) Standards for I.P.O. (Local Check) Sections of Circle Postal Accounts Offices.

Sl No.	Job	Jobber	Revised Standards		
			Denomination	Percentage of audit check	Revised Standard
1	Check of IPO returns and Vouchers (including prima facie checks).	J.A.	Rs. 50-100	100%	900
			Rs. 10 – 40	25%	Vrs. P.d.
			Rs. 50 – 9	10%	1700
					Vrs. P.d. 2100

Sl No.	Job	Jobber	Revised Standards		
			Denomination	Percentage of audit check	Revised Standard
					Vrs. P.d.
2	Misc. work in IPO Sec.	J.A.	0.5 per postal Accounts Office.		
3.	Sorting by Index letter of series in a denomination.	Sorter	2100 vouchers per day.		
4.	Serial arranging	Sorter	4800 vouchers per day		
5.	Counting of IPOs.	Sorter	15000 per day		
6.	Indexing & Despatch	L.D.C.	One per J.A.O.		
7.	Supervision	J.A.O.	One J.A.O. per 35 Gr. 'C' Officials.		
8.	Gazetted Supervision	A.O.	One A.O. per 140 Gr. 'C' Officials.		
9.	Receipt, Supply and custody of blank I.P.Os.	J.A.	Number of I.P.Os Sold p.a. (i) Nil for sale less than 5 lakhs (ii) 0.5 J.A. for sale from 5 lakhs to 20 lakhs (iii) 0.5 J.A. for every additional sale of 15 lakhs I.P.Os.		

NOTE 1 –Staff justified for items (1) viz. checking of IPOs returns and vouchers should be calculated with reference to the total number of paid vouchers.

NOTE 2- Staff justified for item 4 viz. Serial arranging the total number of vouchers may be multiplied by five.

NOTE 3- The Daily outturn should be increased by 16% wherever necessary due to the introducing of five day week.

(b) Standards for I.P.O. (General Check) Sections in Delhi Postal Accounts Office.

Sl No.	Job	Jobber	Revised Standards – Daily Out-Turn
1	Insertion in bundles	L.D.C.	1300 vouchers per day
2	Counting	Sorters	15000 per day
			Extracts of selected important objections and serious irregularities of the Inspection Report should also be sent simultaneously with the issue of the report by the sent simultaneously with the issue of the report by the Officer concerned, to the next higher Authority with a request for taking remedial measures.
3	Old Records	L.D.C.	1 L.D.C. for 1 crore vouches. 1 Sorter for additional. 1 crore vouches.
4.	Index & Despatch	L.D.C.	1 per J.A.O.
5	Central Reserve Stock	J.A.	0.5 JA in addition to J.A. justified on the basis of local sales.
6.	Listing of vouchers	L.D.C.	Honorarium basis.

Sl No.	Job	Jobber	Revised Standards – Daily Out-Turn
7.	(a) Broad Sheets		
	(b) Correspondence		
	(c) Lost /Stolen/spoiled IPO	J.A.	1 JA. For 30 lakhs vouchers
	(d) Lost/Stolen/Spoiled IPO	J.A.	1 JA for 30 lakhs vouchers
	(e) Destruction work		
8.	Supervision	J.A.O.	One JAO per 35 Gr. 'C' Officials.
9.	Gazetted Supervision	A.O.	One A.O. per 140 Gr. 'C' Officials.

NOTE 1 - Serial arranging may be dispensed with. Since the paid vouchers are received from the field offices serially arranged, they need not be serially arranged again. These should be directly inserted into mother bundles.

NOTE 2- The daily out turn should be increased by 16% whenever necessary due to the introduction of 5 day week.

NOTE 1 - A month should be reckoned as equivalent to 20 days/160 man hours.

NOTE 2 - In calculating staff the rates mentioned above should be increased by 7 percent on account of increase in the number of working hours vide C.A.G.'s letter No. 3213-Admn. I/739-62 dated 10-12-62.

NOTE 3 - One additional accountant is allowed to help the cashier in Delhi Postal Accounts Office for maintaining the Central stock of Indian Postal Orders and doing other work in this connection.

NOTE 4 - A quarterly review of the staff for I.P.O. section shall be conducted in respect of the four blocks viz: October to December, January to

March, April to June, and July to September. For this purpose, the actual I.P.O. (paid) figures of the three months ending with the second previous month shall be taken into account in arriving at the estimated transactions of a certain quarter under review.

British Postal Orders

16. The staff for the work relating to the check of British Postal Orders in all the Branch Postal Accounts Offices is determined on the basis of one accountant for 850 British Postal Orders per man per day.

NOTE 1 - A month should be reckoned as equivalent to 23 days/160 man hours.

NOTE 2 - In calculating staff, the rates mentioned above should be increased by 7 per cent on account of increase in the number of working hours vide C.A.G.'s letter No. 3213-Amn. I/739-62 dated 10-12-62

Custody of Discharged Gift Coupons in Delhi Postal Accounts Office

17. The staff for the work relating to the custody of the Discharged Gift Coupons which has been centralized in Delhi Postal Accounts office shall be determined on the basis of following standards : -

Sl No.	Items of work	Class of post	Rate
(i)	Counting; Serial sorting and rearranging	Clerk	2 days per month.

Sl No.	Items of work	Class of post	Rate
(ii)	Lost or stolen gift coupons; spoilt or unclaimed gift.	Accountant	1 day per month
(iii)	Maintenance of broadsheets, costing closing balance to effect agreement of broadsheet figures and correspondence with the Postal Accounts Offices to reconcile the discrepancies.	Do .	3 days per months
(iv)	Checking and comparison of the quarterly list of gift coupons not exchanged with paid coupons, received from all the Head Post Offices, and Sub-Post Offices as also comparison of the quarterly list with the previous one and correspondence regarding discrepancies.	Do	1 month per quarter.
(v)	Verification and correspondence work in respect of lost gift coupons and issue of duplicates.	Do.	15 letters per man per day.

NOTE - A month should be reckoned as equivalent to 20 days/160 man hours.

Staff for Routine, Record, Reference and Despatching

18. Staff for the routine, record, reference and despatching work in the Headquarter office and the offices under its control should be determined according to the following standard rates:-

1. RECORD BRANCH

(a) Item-Work

Sl No.	Description of work	Class of post	Out-turn per month @ 160 hours
(i)	Marking of letters received	Accountant	1143 letters
NOTE – In case it has been possible to attain a higher rate in some offices, the same should be adhered to, as his standard is intended to be the minimum.			
(ii)	Diarsing of letters etc.	Clerk	286 letters including registered letters.
(iii)	Distribution of Dak through Transit Register	Do	1143 letters irrespective of whether the letters are machine numbered or not
(iv)	Despatch of letters	Do	286 letters including registered letters.
(v)	Typing letters	Clerk/Typist	800 lines.
(vi)	Comparison of typed copies	Clerk	286 lines per comparer.

NOTE - The number of men so arrived at for the whole office may be distributed among the different sections at the discretion of the head

of the office. In the basic staff proposals, a consolidated single statement containing statistics of letters compared in all sections (including Record branch) should be submitted indicating the total number of posts in Clerks and Accountants in the ratio of 50: 50 justified for the whole office. This should be accompanied by a statement showing the proposed section wise distribution of these posts.

(b) Non - Item-Work

Sl No.	Description of work	Staff
(i)	Receipt of local dak including registered and insured articles and for other miscellaneous work of the Record section. (such as, diary and reference work)	One clerk for each Branch Accounts Offices.
(ii)	Library Work	One Accountant for each office.

II - ALL SECTIONS OTHER THAN THE RECORD BRANCH

Sl No.	Description of work	Class of post	Rate
(i)	Record, reference (including dispatch)	Clerk	One clerk per section

NOTE – For this purpose, a section should be deemed to be one under the charge of Junior Account Office. In the case of groups of sections like Money order, Cash Certificate, etc; as many clerks as there are Junior Accounts Officers may be allowed.

(ii)	Despatch	Clerk	286 letters (including registered letters per day.)
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NOTE – The provisions of the note below the item “comparison of type copies” occurring under “Record branch” apply mutatis mutandis for despatch work also.

When once the strength of clerks for Routine, Record Reference and Despatch work for the entire office is fixed by the Sanctioning Authority in the basic staff, no revision there-of can ordinarily be made during the course of the year. The strength of the clerks justified for diary and despatch work in the routine Accounts Sections should also not be subjected to review during the periodical review of the staff for those sections.

Staff Proposal for the Posts of Accounts Officers and Junior Accounts Officer

19. The basic staff proposal for the post of Account Officers and Junior Accounts Officers in the Postal Accounts offices are required to be sent to the Headquarters office duly checked by the Internal Check Section of the Postal Accounts Office and approved by the Head of the Circle so as to reach that office by the end of May each year. The standards prescribed for the post of the J.A.O. are laid down in the foregoing para meant for the staff standards of the various sections of the Postal Accounts Offices. Staff standards for the post of Accounts Officers are indicated below: -

Sl. No.	Sections	Rate
1	2	3
1	M.O. Section	One A.O. for 160 Group ‘C’ staff

Sl. No.	Sections	Rate
1	2	3
2	P.O. Certificates	One A.O. for 100 Group 'C' staff.
3	Cumulative Time Deposit	One A.O. for 160 Group 'C' staff.
4	Savings Bank	0.20 officer for every JAO.
5	Postal Accounts, Central Internal Check Head-quarters, Account Current, Book, Remittances, and Provident Fund Section.	0.20 officer for every JAO.
6	Establishment	0.25 A.O. for every JAO.
7	Pension	0.25 A.O. for every JAO.
8	Administration and Record	0.25 A.O. for every JAO.
9	Customs duty and Army Postal Service (in Nagpur office only)	0.20 A.O. for every JAO.
10	Government Securities (in the Office of the DA (P) Calcutta)	0.20 A.O. for every JAO.

ANNEXURE II

(Refer Note below para 2.21)

Rates of Honoraria prevailing in Respect of Various Categories of Work in Postal Accounts Offices

1. The following rates of honorarium for one full day's out-turn for different categories of staff have been approved for Postal Accounts offices.

Sl No.	Item of work	Rate of Honorarium
1.	Accounting and checking of MO, CC, IPO, etc.	
	(a) Sr/ Jr. Accountants	Rs. 40.00 for work equal to a day's outturn.
	(b) Clerks	Rs. 30.00 for work equal to a day's outturn.
		Note : - This rate is also applicable for check of statement of unsold P.O. certificates by clerks
	(c) Sorters	Rs. 20.00 for work equal to a day's outturn.
	The break-up of the rate work of unsold statements	Rs. 30.00
	1 st stage	Rs. 4.90
	2 nd stage	Rs. 1.10

Sl No.	Item of work	Rate of Honorarium
	3 rd stage	Rs. 24.00
	at (a) and (b) above for verifications of P.O. certificates, will be as follows :	Rs. 6.50
		Rs. 1.50
		Rs. 32.00
2	Three yearly verification of P.O. Savings certificates balances	
	(a) Counting and coring	Re- Rs. 0.45 per 100 Items
	(b) Reconciliation	Rs. 1.30 per 100 items
3	Six yearly verification of P.O. Savings Certificates Balances	
	(a) Recopying	Rs. .0.85 per 100 items items
	(b) Counting and Recording	Rs. 0.20 per 100 items
	(c) Comparison	Rs. 0.30 per 100 items
	(d) Reconciliation	(i) Rs. 1.30 per 100 items
		(ii) Rs. 2.10 per 100 items. (Where the three yearly verification is not done.)
4	Invoice posting of P.O.	

SI No.	Item of work	Rate of Honorarium
	Savings Certificates	Rs. 1.50 per 1000 items
5	Opening Ledger cards and posting in Index Registers. of C.T.D. Accounts.	Rs. 2.25 per 100 items.

The above rates take effect from 1-4-83. The conditions laid down in F.Rs. and G.I. Decisions regarding admissibility of honorarium will continue to be observed apart from those stated in the notes hereunder and para 2.21

These rates will be applicable to all sections where daily out-turn/staff standard has been fixed.

NOTE 1- Prior approval of the Director General is necessary for any honorarium General is necessary for any honorarium work. For this purpose, all proposals for honorarium should be sent to the Headquarters office well in advance.

NOTE 2 - While forwarding the claims to the headquarters office for obtaining sanction to the payment of honorarium, it should be certified that (i) the work has been completed correctly by the due date and no arrears have accumulated on account of current work during the period in which the honorarium work is done, (ii) the work for which the honorarium is being claimed has been got test-checked by the Junior Accounts Officer of the Internal check section with regard to the correctness of the claim and the satisfactory completion of the work, and (iii) the claim in each individual case does not exceed Rs. 500 for the year as a whole for items of work done by him on honorarium basis.

**Honoraria for Half Yearly Work in the APS Accounts Section of Nagpur
Postal Accounts Office**

2. Honorarium at the rates shown below may be granted to the staff of the A.P.S. Accounts section of the Director of Accounts (Postal) Nagpur when they are required to work in addition to their own duties outside the normal office hours.

- (i) Preparation of half-yearly statements of accounts of A.P.S. personnel (by Sr./Jr Accountant) – Rs. 4.50 per account
- (ii) Checking of (i) above (by JAO) – Rs. 1.75 for 5 Accounts.
- (iii) Despatching – Rs. 10 for 100 statements.

Honoraria for Work in Provident Fund Section

3. The following rates of honorarium are sanctioned for various items of work involved in annual closing of Provident Fund Accounts other than Group 'D' which may be granted to the staff when they are required to work on task-work basis in addition to their own duties outside the normal duty hours : -

Sl No.	Item of work	Rate per 100 Accounts
(a)	Calculation of Interest	Rs. 43.20
(b)	Checking of Interest	Rs. 35.20
(c)	Preparation and dispatch of Accounts statements	Rs. 25.60
(d)	Opening of New ledger and both water machine & Hand posting system.	Rs. 19.20 per hundred card
(e)	Honarium to JAO/AAO for completing the work and annual closing within the SHRPIK lated paid	Rs. 560.00

Note - The break-up of the rates shown at item © above is detailed as under:-

(i) *Where Hand Posting system is in vogue*

	Rs. ---
	(per 100 Accounts)
1. Preparation of statements by Sr/ Jr. Accountants	23.85
2. Stamping	0.65
3. Despatch (by LDC)	1.10

	25.60

(ii) *Where machine posting system is in vogue*

Sl No.	If the cutting and pasting is done by Group 'd' staff during office hours.	If the cutting and pasting is done by Group 'D' staff outside office hours.	
		Rs. (per 100 Accounts)	
1.	Machinist	13.60	11.35
2.	Other misc. work (Sr. Accts)	10.25	7.85
3.	Despatch	1.10	1.10
4.	Stamping	0.65	0.65
5.	Cutting and pasting	-	4.65
Total :			

(D.G. P.&T.'s No. 12/82-83/PA-|Admn. II/281-314, dated 14th July, 1983 and No. 12/82/83/PA. Ad. II/411 dated 7th September, 1983).

Payment of Honorarium for Revision of Pension Cases

4. Consequent upon issue of orders vide Govt. of India, Ministry of Finance (Department of Expenditure) No. F. 1(3) EV/82 dated 8-4-82, treating a portion of Additional Dearness Allowance as Dearness Pay for the purpose of retirement benefits w.e.f. 31-1-1982, the work of revision of the pensionary benefits, in respect of the cases already regulated under the earlier orders, (for giving the benefit under the latest orders) will devolve on the various Postal Accounts offices. Honorarium for the work of revision of such cases will be paid at the following rates: -

Sl No.		Jr/ Sr. Actt.	J.A.O.
(i)	Checking and revision of pension case (each)	Rs. 2.00	Rs. 1.00
(ii)	Issue of revised PPO/GPO	Rs. 1.00	Rs. 0.45

(D.G. P&T's No. 12(4)/82-PA/Ad. II/71 to 111, dated 28th June, 1982)

Honoraria for Opening of New pay Bill Registers

5. The Jr. Sr. Accountants of Postal Accounts offices are allowed honorarium at the rate of Rs. 0.90 (Ninety paisa) per page of the Pay Bill Registers (Form TR. 22-B) when new registers or folios are opened at the beginning of the new financial years commencing from 1982-83 onwards.

(D.G. P&T's No. 12(8)/82-PA/Admn. II/332, dated 30th December, 1982).

CHAPTER III

POSTAL ACCOUNTS WORK

3.01. The Head Post Office is the primary accounting unit in the Department of Posts as it provide cash for the requirements of other units like R.M.S., Mail Motor Service office, P.M.Gs office and D.Gs office. The Head Post Office maintains the initial accounts in the manner prescribed in Financial Hand Book vols. I & II and renders the cash accounts along with supporting vouchers, schedules and bills etc. to the circle Postal Accounts Office.

3.02. The Postal Accounts Section in the circle Postal Accounts Office is responsible for checking classification, classify the unclassified receipts and payments and to check the accuracy and the regularity of the receipts and payments accounted far in the cash account.

3.03. Various main stages of work done in the Postal Accounts Section and the checks applied to the Accounts returns received from the Head Post Offices etc. are indicated below :-

1. Compilation of Accounts

(i) *Arithmetic check of the various schedules, Bills etc.* - The arithmetical accuracy of the Schedules, Bills etc., received along with the cash account is checked and the totals thereof are tallied with the figures shown against the relevant heads in the cash account.

(ii) *Classification of unclassified receipts and payments and checking of the classification of establishment bills etc.* The classification indicated on the establishment bills etc. is completely checked and the unclassified receipts and payments incorporated in the cash account and other bills etc. are properly

classified. The vouchers relating to pension payments are sent to the concerned section for check of classification and return.

(iii) *Compilation* - The receipts and payments indicated in the bills are compiled separately under each head of account with a view to ensuring that the amounts shown in the cash account are correct and also to facilitate compilation of classified abs. tract. The receipts and payments under all heads of account as appearing in the cash account are then posted in the classified abstract under the respective heads of account. This compilation also incorporates the transactions of the Mail Motor Service, Air Mail Accounts, Postal 'Stock Depots, Postal Sales Office and RMS offices etc., in respect of which receipt and payment accounts are received in the Postal Account Section. The cash balances report and the plus and minus memorandum are also checked and are suitably incorporated in the compilation of the classified abstract. The classified abstract depicts monthly receipts and payments under various heads of account prescribed for appropriation purposes, of each Head Post office including its sub and branch offices and other units viz. D.G.P.s., Heads of Postal Circles etc. drawing funds from the head post offices. The classified abstract is then sent to Book Section for compilation of the monthly as well as the progressive accounts of a Circle.

Classified Abstract

3.04. All the particulars, relating to a year's transactions of a Head post Office, are collected from month to month in a Classified Abstract. With the exception of adjustments made by transfer entries which are incorporated in the Detail Book vide paragraph 7.10, the Classified Abstract is a complete record of all receipts and disbursements of a Head Post Office.

3.05. The Classified Abstract C Form No. DG(PA) 540] is composed of several parts as follows :

- (1) A questionnaire in two sets, relating to the completion of the accounts and checking of each month's transactions to be answered by the Accountant and J. A. O.
- (2) A general statement of account showing month by, month (i) the opening balance, (ii) total receipts, (iii) total of (i) and (ii), (iv) total disbursements, (v) closing balance, and (vi) total of (iv) and (v).
- (3) A memorandum showing monthly by whom, and when the abstract was written up, by whom and when it was examined, when it was made aver to the Detail Book poster and by whom and when it was posted in the Detail Book.
- (4) Detail of receipts having vertically a column for each month's figures, and horizontally a line for each detailed head (arranged in the prescribed order), and a number of lines in the proper places, for the totals of each sub-head, minor head, and for other the transactions of each month.
- (5) Detail of Disbursements - the arrangements of the column being similar to that of 'Receipts'.
- (6) Abstract of Receipts and Payments by minor heads, together with a Proof sheet for verifying the correctness of the postings on both sides, with one vertical column for the transactions of each month.

NOTE - The transactions under the following Abstract are confined to a few Head Offices only. For the sake of convenience and economy, the detailed heads under these Abstracts are not printed in the main classified abstract, but separate appendices are printed for recording the details under them as shown below :- .

3201-(101) (01) General Administration I-Directorate and Administration,
printed as Appendix A [Form No. DG (PA)-541].

3201(101) (01) Directorate and Circle Offices " Printed as Appendix B [Form No. DG (PA)-542].

3201 Audit offices printed as Appendix – B [Form No. DG (PA)-542].

3201-001 General Administration Control and supervision - printed as Appendix C Form No. DG (PA)-543].

3201-02-103 Operation - Conveyance of Mails Departmental Mail Motor Service-Printed as Appendix E [Form No. DG(PA) 544-A].

3201-02-102 Operation Mail Sorting (Railway, Mail Service) Divisions under Heads of Circles Printed as Appendix D [Form No. DG (PA)-544].

Procedure in Posting

3.06. The classification of the bills and vouchers, etc. of the accounts for the first period is checked before receipt of the accounts for the second period. When the accounts for the second period are received, the amounts shown in the cash account are agreed with the totals of the several schedules, Postal Order list, etc. The amounts shown in the latter are also checked with those shown in the bills and vouchers. The totals of the cash account and the schedules are checked arithmetically and any discrepancy or error found is promptly brought to the notice of the Disbursing Officer. When this prima facie check has been completed, the Accountant should classify the bills and schedules for the second period, and should then proceed to consolidate the charges and a separate sheet of paper according to the classification recorded on the bills, showing under each detailed head of account the gross amount of payment, as well as the as deductions relating to each bill, irrespective of whether any -Charges pertaining to any bill have been placed under objection or not (But see Article 22 of the Account Code, volume IV which applies to the Department posts also). When all the bills have been posted, a proof of the accuracy of the posting should be, effected by seeing that the net amount shown

in the schedules of bills paid agrees with the gross amount of payment minus the deductions recorded in the compilation sheet. Similarly the items in the schedule of unclassified Receipts and Payment should be consolidated on a separate sheet of paper agreed with the total of the schedules concerned. The consolidated totals under each detailed head of accounts as shown in the compilation sheets should then be posted against the appropriate heads in the Classified Abstract, or if the charges relate to any of the Abstracts mentioned in the Note to paragraph 3.05 in the appropriate Appendices, the final grand total of the Appendices, being transferred to the main Classified Abstract

NOTE1- The debit in the Cash Accounts under "Forward Postage" is deducted from the credit under 'Letter Postage" and the net amount is taken to the head "Postage realised in cash" in the Classified Abstract.

NOTE 2- While classifying the charges in the accounts relating to refunds the original credits should be traced and the refunds classified accordingly. A note of refund should be made simultaneously against the original credits and a certificate recorded in the refund vouchers and the schedule that "the particulars of refund have been noted against the original credits" so as to prevent a double claim.

NOTE 3- The recoveries of overpayments whether made in cash or from payment vouchers shall be posted direct under the service head concerned in the classified abstract as reduction of expenditure irrespective of whether they relate to overpayment pertaining to the current year or to any previous year.

Incorporation of Railway Mail Service Accounts and Sorting and Air Mail Office Accounts:

3.07. Bi-monthly Cash Accounts in Form ACG36 are submitted by the Head Record Clerks of Railway Mail Service Divisions and Sorting and Air Mail Office. These are incorporated in the Classified Abstracts of the Head Post

Offices concerned. The following is a general outlines of the procedure which should be observed ill dealing with these accounts.

3.08. For each Railway Mail Service bill there will be:-

- (1) a charge supported by the, Head Record Clerk's receipt in the schedule of payments to Head Record Clerks of Railway Mail Service, the total of which will appear as a separate entry in the Cash Account of the Head Office concerned; and.
- (2) a charge in the Railway Mail Service bi-monthly Cash Account supported by the prescribed bill.

These must in the first instance be "agreed" by the Accountant. Then several entries on the payment side of the Railway Mail Service Cash Account should be checked with the vouchers and the arithmetical accuracy of the totals on both sides of the account should be test checked and proved. Beyond testing the total, no examination of the items shown in the receipt side of the Cash Account need be made The total of the Railway Service Cash Account for the period from 1st to 15th of each month should be carried forward to the Cash account of the Second period so as to arrive at a grand total for each month which should be got agreed with the charge in the Post Office Cash Account. The Accountant dealing with Railway Mail service bills should, then proceed to consolidate the charges on a separately sheet of paper according to the classification recorded in the bills showing Under each detailed head of account the gross amount of payment· as well as the deductions relating to each bill as laid down in Para 3.06. When all the bills have been posted, a proof of the accuracy of the posting should be effected by compiling the grand total of the expenditure recorded under the several head of accounts and deducting there from the grand total of the bill deductions similarly compiled. The net figure so arrived at should agree with the total charge in the Post office Cash Accounts. After this, the compilation sheets duly initialled and dated will be handed over to the Jr./Sr. Accountant of the Head Post Office concerned who will proceed to

post Appendix 'D' and the Classified Abstract after adding the figures relating to the various heads included in the RMS compilation sheet, if any, in the compilation of the Post Office Accounts. The total of the Appendix D will be transferred to the main Classified Abstract (vide para 3.06).

Exception:- The posting of Appendix D may, if the Head of the office so desired be entrusted to the Jr, Accountant dealing with RMS accounts.

Post Office Balances

3.09. The procedure relating to the treatment of balances in hand shown in the Head Office Cash Accounts will be as follows. The balances consist of:-

- (i) Cash.
- (ii) Postage Stamps.
- (iii) Stamps other than Postage Stamps.
- (iv) Revenue Stamps
- (v) Service Stamps

Of these, the amounts of items I and IV should be summed up and posted in the proper columns in the General Statement of Account in -Part (1) of Classified Abstract while items IT, Hr, V, VI,' VII . and VIII should be dealt with in the manner indicated in Paragraph 3.10.

NOTE- Under the instructions contained in Rule 126 of Posts and Telegraphs Financial Hand Book Vol. I (2nd Edition, 2nd reprint) inspecting officers of the Department (viz., Assistant Director of Postal Services, Supplement of Post Offices and. Inspector of Post Offices) are required to furnish to the Accounts Office a report

showing particulars of the balance held by every Head Post Office inspected on the last day of the month. The Accounts Office will compare the balances shown in these reports with those shown in the monthly Cash Accounts received from those offices and will report discrepancies, if any, to the Head of the Circle. Should there be any hiatus in the reports received in respect of the same office, the Circle Postal Accounts office will call for the cash balance report for the month, or months concerned from the Inspecting officer.

3.10. The Jr./Sr. Accountant will ascertain the net difference between the opening and the closing balances under items II, III, V, VI, VII, and VIII and classify them respectively under the following heads of account :-

- (i) 1201 Postal Receipts 101 (1) Sale of postage stamp
- (ii) 1201 Postal Receipts 101 (01) Postage realised in cash
- (iii) Provincial Revenue Stamps in the Inter-Government Adjustment account with the Civil Accountant General concerned.
- (iv) Service Stamps in the Inter Government Adjustment Account with the Civil Accountant General concerned.
- (v) Sector K-Departmental Advances- Sub Sector (b) deposits not bearing interest 8446 Postal National Savings Stamp and Defence Savings Stamp

If the balance is diminished the head of account will be credited and if increased debited by deduction from credit in the case of item II, and by a direct debit in the case of items V and VI.

For the purpose of proving the accuracy of the month's entries in the Classified Abstract, as contemplated in para 3.12 the net total of the differences under item II and should be added to or deducted from the Abstract of Receipts at the end of the Classified Abstract, against "Postal Cash Balance". Similarly the amount booked under "Provincial Revenue Stamps" and Service Stamps"

should also be deducted from the Abstract of Receipts or payments, as the case may be.

Balances of Abolished Head Post Offices

3.11. When a Head Post Office is abolished and converted into a sub-office, great care should be taken to prevent confusion in the transfer of balances from the old to the new Head Office. The essential requirement is that the transfer is effected completely in one month's account. For example, in the case of a Head Office A, converted into a Sub Office with effect from the 1st July and placed under another Head Office B from the same date, the balances held by A on the 30th June should be classified and posted under "Remittances" while that held by B should be increased by the balance of A, the latter being incorporated in 'B's account by a per contra credit to "Remittances" in the accounts (or the same month.

Completion of the Classified Abstract

3.12. When all the postings on the Receipt and Disbursement sides of the Classified Abstract have been completed, the entries for the month under each minor head, should be summed up, and the totals transferred to the Abstract of Receipts and Payments at the end of the Classified Abstract. Finally, a proof of the accuracy of the month's entries should be effected through the memoranda inserted for the purpose at the end of these Abstracts.

3.13. The next stage in the compilation of the Classified Abstract is the preparation of the General Statement of Account in Part I of the Abstract. The opening and closing balances of the month, which, as stated in Para 3.09 should be confined to the balances shown in the Cash Account under 'cash' and 'Stamps' other than Postage stamps only, should be entered in the appropriate columns, after completion with the previous month's balances and verification with the Cash Balance Report for the last working day of the month. The

aggregate' of the Receipts and Payments should be entered from the Abstract I of Receipts and Payments at the end of the Classified Abstract.

3.14. On completion, the Jr/Sr Accountant should fill in the certificate in, Part I of the questionnaire which appears at the beginning of the Classified Abstract and submit it, together with the Cash Account and its supporting documents to the Junior Accounts Officer. The J. A. C. after applying the check indicated in the latter portion of Part of the questionnaire should submit the Classified Abstract with the Cash Account etc. to the Branch Officer in charge. After the Classified Abstract has been passed by the Branch Officer it should be made over to the Detail Book- poster.

Classified Abstract for March

3.15 The column for March in the Classified Abstract should be posted from the Supplementary Cash Accounts for March i.e. those that include the figures of the Sub and Branch offices upto the 31st of the month. The ordinary Cash Account and the Cash Balance Report for the month which are received in advance should be ignored.

Subsequent Corrections

3.16. After the Classified Abstract is made over to the Detail Book poster no further corrections, etc, can be made by the Jr/Sr.. Acctt. except by transfer entries which should be examined and passed by the JAC/ AO under the rules laid down in Chapter VII.

Due Dates of Completion of Classified Abstracts

3.17. The last classified abstract of each Postal Circle should be completed and made over to the Detail Book poster on the 10th of the month following that to which the accounts relate, but most of the Abstracts should be completed long before that date, which is the outside limit for each circle. The

JAO in charge of the Postal Accounts Section should keep a list of Classified Abstracts due in form given below :-

REGISTER SHOWING THE DATES OF COMPLETION OF CLASSIFIED ABSTRACT OF.....CIRCLE DURING.....

Name of Office	Due date of completion	Actual date of completion	When made over to the Detail Book Poster	Initials of Posters	When returned to the PA section	Initials of Accountant	Date of submission of the Classified Abstract to the Branch Officer after answering the second set of questions	Remarks
1	2	3	4	5	6	7	8	9

This Register should be reviewed by the Branch Officer on the last working day of each month.

Disposal of Documents Received with Cash Account and other connected work.

3.18. (i) After the classified Abstract is sent to Book Section, the Postal Account Section should send the schedules, vouchers etc. to MO, GPF, Account Current etc. sections for detailed check of these documents.

(ii) Misclassifications are rectified and periodical adjustments are made through transfer entries, debits and credits are posted in the Remittance check Register and the advice of transfer for credits / debits are prepared.

(iii) The Abstract in Form C in respect of short term loans and advances and Abstracts in Form H in respect of supply of stamps by Postal Stamp Depots to Head Offices after duly checked with Cash a/c. figures are sent to Postal Accounts Miscellaneous Section.

(iv) In case of Post Offices who obtain their requirement of stamps etc. from State Treasuries the 'Drawings from Treasury/Bank' and 'Remittance to Treasury/Bank' will appear in Cash Accounts in two distinct sub heads as shown below :

Drawn from Treasury – Bank	(a) Ordinary Postage Stamps and Stationery
	(b) Other drawal.
Remitted to Treasury/Bank	(a) For purchase of ordinary postage stamps & stationery.
	(b) Other remittances.

In Postal Account Sections the amounts shown under "Drawn from Treasury (a) Ordinary Postage Stamps and Stationery" will be classified under 1201 Postal Receipts-1. Sale of Postage Stamps 101 Postage realised through Sale of Postage Stamps-101(04) Postage realised in cash.

The amount shown under “Remitted to Treasury (a) for purchase of ordinary Postage Stamps and Stationery” should be classified under a new

detailed head account "8677 Remittance in to Bank/Treasuries 102 Posts (0) of Remittance in to treasury.

The items other than those relating to the purchase of ordinary postage stamps and stationery will be posted to respective Drawings/Remittances such as "Drawings from Bank/Treasury" 8677 Remittance into Bank/Treasury.

After booking in the classified Abstract, the schedules for ordinary postage stamps and stationery with supporting A.C.G. 39 indents (copies of which may be required to be furnished by H.P.Os) and those in respect of other transactions should be forwarded to the Account Current section after endorsing thereon certificate of agreement with cash account figures. The procedure adopted in Account Current Section is detailed in Para 5.22.

(v) The receipt of paid vouchers required to be submitted to Circle Postal Accounts Office along with the lists of payments and monthly accounts rendered by the Disbursing officers, the days in the submission or omission of which vitally affects the work in the Accounts office, should be watched through a manuscript register in the sub-joined form. The register should be reviewed fortnightly by the sectional JAO and submitted to the Accounts Officer on the last day of each month and to the Dy. Director/ Director of Accounts (Postal) once in a quarter i.e. at the end of March, June, September, and December.

At the end of each quarter i.e. March, June, September, and December cases involving abnormal and persistent delay in the submission of paid vouchers noticed in the Postal Accounts Groups should be intimated to Postal Accounts (Miscellaneous) Section which will bring such instances to the notice of the Head of the Accounts Office for taking further necessary action, who may bring these instances to the attention of the PMG concerned. Similar report should be sent direct by other sections.

Junior Accounts Officers of the Sections will be personally responsible to see that all paid vouchers received for check have been properly accounted for and where necessary duly checked and correctly posted in the Guard files.

Suitable notes of the due dates prescribed above should be kept in the sectional Calendar of Returns.

**REGISTER FOR WATCHING THE RECEIPT OF PAID VOUCHERS
(ONE PAGE TO BE ALLOTTED FOR EACH OFFICE)**

Due date of receipt of the monthly accounts and lists of payments with which the bills and vouchers are to be received	Actual date of receipt	Particulars of paid vouchers not received with accounts	Particulars of reminders issued	Period of delay on the wanting vouchers	Period of delay in receipt of bills etc.	Date of completion of check of these vouchers	Date of completion of review of these vouchers, if any	Remarks
1	2	3	4	5	6	7	8	9

Duties of the Sr./Jr. Accountant

3.19. (a) Except where otherwise expressly provided for in this Manual every list (whether it is cal, led list, schedule or journal) which forms part of the month's accounts and works upto an aggregate in the Cash Account should pass through the hands of a Sr./Jr. Accountant; who must check the total of it against the entry in the monthly Cash Account tendered by the Disbursing Officer and mark the, total of the list as well as the corresponding entry in the same document as 'agreed' and initial 'them. He must also see that the detailed entries recorded in it work upto the total thus agreed. He is, therefore, to perform the addition of the money columns and initial the total as 'checked'.

(b) Sr./Jr. Accountant is primarily responsible for the check and adjustment of the entire accounts entrusted to him, both as regards Service well as Debt, Deposit and Remittance heads.

NOTE 1 - After check every voucher or account should be enfaced in, red ink with the word 'checked' over the initials of the Sr./Jr. Accountant.

NOTE 2- The term initial wherever used in this Manual means 'initial with date'.

NOTE 3- Income Tax Schedules when they are attached to Pay and Establishment bills received from Disbursing offices may be filed in the office with relevant vouchers.

NOTE 4- Pension Vouchers may be filed in the Pension Section and General Provident Fund schedules and; vouchers in G.P.F. Section vide chapters IX and X respectively.

NOTE 5- In the case of Cash certificates, Money orders and such other list which are received direct in the sections concerned, the check of the detailed entries and agreement with the cash account will be done in the manner prescribed in the relevant chapters of Volume II II of this Manual.

NOTE 6- In the case of long term advances such as Motor car Advances, other Motor Conveyance Advances, House building Advances etc, the Sr./Jr.. Accountant in P A section concerned should check the detailed entries in the schedules with that shown in the bills under Bill Deductions. He should also ensure that the total amount booked under the relevant head of account as per bill deduction, cash credits under, U. C. R. etc, and work out to the total of the recovery schedules. He should endorse the words 'checked' and 'Agreed' with cash account with initials in token of having exercised the check and agreement.

Examination of the Monthly Account

3.20. The monthly cash account should be checked and examined as to the correctness of the Form, method of entry, verification of cash and other balances etc. The Sr./Jr. Accountant should endorse a certificate on the monthly account as 'checked and examined' under his dated signature and also initial all other subsidiary accounts, schedules, vouchers etc., in a clear and legible manner. After examination, the account should be submitted to the Branch Officer in charge, through the J.A. O. both of whom should initial the same. In the case of Postal Accounts Sections, the, Cash Accounts should be submitted along with the Classified Abstract.

NOTE - See note below paragraph 3.09.

Maintenance of Registers

3.21. Every Junior Accounts Officer in charge of a Section should maintain a Calendar of Returns.

3.22. A separate manuscript register showing the due and actual dates of completion of current review as well as the due and actual dates of disposal of such review reports should be maintained by every J.A.O. The Head Of the office will fix a due date for the submission of this register to the Group A or B Officer-in-charge for review which should be watched through the Calendar of Returns.

3.23. Each Sr./Jr. Accountant should fill up a Progress report of work in Form DG(PA)-50. Every Monday the JAO should examine it carefully initial it, in token of such examination and then submit it to the Branch Officer with explanations in regard to the non-completion of any item of work on the due date and with suggestions for pulling up the arrears.

3.24. In cases in which more than one Accountant or more than one section has to deal with a single register (e.g, Remittance Check Register) it is

left to the discretion of the Director of Accounts (Postal) to prescribe which particular Accountant in what section should be responsible for the proper maintenance of that Register. The details of the arrangement should be made clear in an Office Order.

3.25. The Sr./Jr. Accountant and the JAO of the Postal Accounts Section are required to answer a question in Form No. D.G. (PA)-41. The questionnaire in respect of Postal Accounts are kept in two sets, Set (I) being intended to be answered on the submission of the Classified Abstract and Set (II) on the closing of the Objection Book.

NOTE- The Accountant dealing with Appendix A or B Or C or D or E of the classified Abstract wherein the expenditure in respect of 3201, Directorate and administration, 3201-001(01) Directorate and Circle Offices and 3201 (01) Audit Offices, (01) A-2 Control and Supervision, 3201(101) (04) Conveyance of Mails- Department Mail Motor Service – respectively should put his initials jointly with the Post Office Accountant in the space provided for the purpose in Form DG (PA)-41 appended to the Classified Abstract of the relevant Head Post Office. The heading "Accountant" appearing in the end of the sets of questions should be amplified in manuscripts as (i) Accountant, Head Post Office and (ii) Accountant Railway Mail Service etc. In cases where the answers to the same questions are different for the Accountants of the Head Post Office and the Accountant dealing with the Appendices, the answers "Yes" or "No" may be recorded separately one below the other against the question concerned.

As regards the JAO who generally happens to be in-charge of the portion relating to the appendices as well as of the relevant Head Post Office, the answers given by him to, the question in the classified Abstract of the relevant

Head Post Offices will cover the Appendices also as far as his responsibility is concerned. If, however, the portions are under different JAO the procedure mentioned in the sub-para above should be followed. .

Checks

3.26. The following checks have to exercise in the Postal Accounts Office in respect of various account vouchers and returns:

The check of accounts and vouches pertaining the first period of a month should be preceding their entry in tile Classified Abstract and Detail oak. In respect or the second period account vouchers, however, only a prima-facie check is conducted and the final checking of vouchers is- done after the preparation of Classified Abstract.

3.27. While checking vouchers it may be ensured that: -

- (a) no payment is made on a voucher or order signed by a subordinate instead of head of the office himself or on a voucher or order signed with a stamp and that copies of sanctions are certified by the Sanctioning officer or by an authorised Group A or B officer.
- (b) in all cases in which it is prescribed that agreement should be effected between two different documents, the fact of the agreement should be noted on both the documents and the note initialled by the checker who makes the agreement the fund and Income Tax deductions have been correctly made.
- (c) the fund and Income Tax deductions have been correctly made.
- (d) no bills for pay and allowances not claimed within one year of its becoming due have been paid without the approval of the Postal Accounts Office.

NOTE - The term 'voucher' should be taken to include 'sub-voucher' for all purposes.

- (e) vouchers and other documents which were not received with the monthly account should on receipt subsequently be examined in detail in the same way as they should have been examined if received at the proper time and the J.A.O. in-charge should see that necessary scrutiny is made before the item is removed from the Objection Book.

In cases where certificates of payment are received in lieu of vouchers or payees receives, they should as a special case be checked in the same way as original vouchers, even if they are not marked for check and their acceptances should be sought only after necessary checks are completed. They should be examined judiciously to see that there were no unusual circumstances or malafides attached to the non-production of the original vouchers and then submitted for acceptances to the Accounts Officer if the amount of such certificates does not exceed Rs. 10,000 or to the Director/Dy. Director of Accounts if it exceeds Rs. 10,000. Cases of loss of vouchers or payees receipts under unusual or peculiar circumstances should also be submitted to the Director/Dy. Director of Accounts.

The particulars of the certificates of payments accepted after check should be recorded in a register in form M.S.O. (T)-2A and the Central section should review this register half yearly (20th June and December) with a view to finding out whether there were any cases of loss of original vouchers under unusual circumstances or any malafides attached to the non production of the original vouchers. The results of the review should be submitted to the Head of the Office on the 30th June and-31st December respectively.

Pre check

3.28. No special procedure is necessary in the case of pre-check bills which should be governed by the ordinary rules but the receipt and disposal of the bills should be watched through a separate register to be maintained (in manuscript) in each Account Section. The register should be reviewed bi-weekly by JAO and weekly by the Branch Officer.

3.29. Pre-check bills should in all cases be treated as very urgent and should ordinarily be disposed off within three days of their receipt by the Accountant. In no case should they be detained for more than a week without the express orders of the Branch officer. In the case of bills received for pre check, the detailed check conducted by the Accountant should be reviewed by the J.A.O. and the entries, if any, in the Check register should be initialled by him.

Check of Classification

3.30. It should be remembered that a very important part of the current review is the check of classification. Before the posting of monthly accounts in the Classified Abstracts or Detail Books, every JAO should conduct general review accounts in his charge to see that there is no misclassification of receipts or charges.

Current Review of Checking-Post Check

3.31. The checking of the accounts, bills, vouchers etc., must be subjected to review. The concurrent review for the first period accounts should be completed by the 7th of the month following the month of account and all objections raised as a result of review should be included in the objection statement for the second period accounts. The objection statement for the 1st period accounts should be issued after scrutiny by the Accountant on the due date. The concurrent review of the 2nd period accounts of the Postal Accounts

should be completed by the 25th of the month following the month of Accounts and objections noticed in the review should also be included in the Objection Statement for that period which should be issued by the 26th of the month following the month of account.

NOTE- The due date of completion of check of the 1st period schedules and vouchers is the end of the current month and that of the 2nd period (including the monthly accounts) is the 20th of the following month. The check of Not Payable monthly (countersigned). Contingent Bills should be completed by the 20th of the second month following the month of account and reviewed by the Junior Accounts Officer by the end of that month.

3.32. In all Accounts Sections two registers should be maintained separately in the manner prescribed in rules for the purpose of check and review of Establishment Bills, Contingent Bills, Travelling Allowance Bills, Medical Attendance Bills, Miscellaneous vouchers, not payable monthly contingent bills as well as vouchers received with Settlement Accounts.

3.33. The result of review by the Junior Accounts Officer should be reported to the Head of Office through the Branch Officer concerned; but only important omissions and irregularities should be brought to notice. The report should be recorded in a separate book in Form C.M.I-5 (with heading suitably altered) for each office or group of offices as may be found convenient.

NOTE 1 - The report should be disposed of finally by the end of the second month following the month of account reviewed.

NOTE 2- A certificate on the following lines under the initials of the Checker and the Superintending staff should be recorded in the Review Register before its submission to the Director/Dy. Director.

"Certified that the check and review of vouchers marked for check and review have been completed and Objections, if any, raised as a result of such check and review have been issued."

Post Review by Group A or B Officers

3.34. The Group A or B Officers should review the accounts every month after the check and current review have been completed. For the purpose of allotting offices to Group A or B officers for review a register in the prescribed form should be maintained.

NOTE 1- In order to complete the cycle of review during the year, the senior JAOs, to the extent necessary, may be treated as Group A or B Officers. However, it should be ensured that the office marked to a senior JAO in-charge of an Establishment Accounts Section for Post Review is not a unit of his/her section.

NOTE 2- In the Review Register showing the allotment of offices and the name or the officer against whom the review is marked, the initials of the Reviewing Officer should be taken as soon as the review is completed in token of his having completed the review. The Head of the office should satisfy himself that a report on the results of the review is duly made over to him for orders, before the fact is noted in the State of Work return for the month submitted to the Headquarters Office. The entries in the review of Check Register indicating the completion of reviews should be verified with the registers containing the remarks of the Reviewing Officer to ensure the correctness of the former.

3.35. The review should be conducted as prescribed in the rules. Particular attention should be paid in review to notice :

- (i) improper use of Abstract Contingent Bills;
- (ii) delay in submission of Bills or vouchers;
- (iii) attempts to evade financial rules;
- (iv) rush of expenditure in March;
- (v) utilisation of money to avoid lapse of grant; and
- (vi) utilisation of grant for purposes other than that for which the grant is sanctioned.

3.36. A careful review is expected to disclose irregularities under any of the above heads as also every breach of the broad principles of the rules and cannons of financial propriety. The review must be such as to satisfy the Reviewing Officer that the work has been well done so that he can view with equanimity his personal responsibility for the final result.

NOTE- The Reviewing Officer should initial the documents reviewed as well as the corresponding entries (if any) in the check register.

3.37. The report on the review should be recorded in bound books, one book being assigned to each office so that the Criticisms on each office may be kept together. The names of the Accountants should be noted at the beginning of the report. The review should be completed by the last day of each month in which allotment is made and the report, together with the explanations of the accountant and the further comments of the Reviewing Officer, should be submitted (through the Sectional JAO and the Branch Officer to the Director/Dy. Director of Accounts (Postal) for orders by the 7th of the

following month. The arrears in this item of work should be shown as special items in the monthly State of Work Return.

NOTE - Ordinarily, all review reports should finally be disposed of within a month from the date of completion of review. Any report not disposed of within this period should be considered as in arrears.

Subsidiary Registers

3.38. Various Subsidiary Registers for Debt, Deposits and Suspense heads are required to be maintained by the Disbursing units.

Advances

3.39. The following categories of advances to Government servants which are adjusted under Sector F - Loans and Advances-Major Head 7610-Loans to Government servants etc" may be sanctioned by the authorities empowered to do so subject to the funds' allotted therefore to the Circles by the Director General, Postal Services.

- (1) Advances for purchase of Motor conveyances.
- (2) Advances for purchase of Bicycles.
- (3) Advances for purchase of other conveyances.
- (4) Advances for purchase of Table Fans.
- (5) Advances of purchase of Warm Clothing.
- (6) Advances to Inspectors of Post Offices for purchase of typewriters.
- (7) Advances to Government Servant affected by floods, cyclones or other natural calamities of exceptional nature.

Short Term Advances

3.40. Short term advances are advances which are recovered in not more than sixty instalments vide GFR (rule 187).

(a) Check of schedules in respect of short term advances - The Drawing and Disbursing Officers will send to the Accounts Office every month an abstract in Form C as prescribed in Part IV of Annexure to Rule 245 of General Financial Rules with the Cash Account in triplicate indicating therein the opening balance, credits, debits and outstanding balances of advances transferred to/from other Administrative offices/units during the month and closing balance.

P A sections would verify the figures in the statements with the Cash Account figures, return one copy of Form C to the DDOs pointing out errors' if any. The 'second copy indicating discrepancies and adjustments made by transfer entries would be sent to the Broadsheet section by 25th of the month following the month of account. The receipt and return of Form C should be watched through a separate manuscript register in each PA section. The third copy should be filed with the Cash Account.

(b) Postings and agreement in the Broadsheet of Short term advances--One copy of the abstract in form C after due check by P A Section will be received in the Broadsheet Section in respect of each head of Short term advance. The figures as shown in the abstract in Form C will be posted in the Broadsheet against the respective units. The broadsheet will then be totalled and reconciled with D.B. figures. The differences if any will be shown separately after each month's closure. The broadsheet will be submitted to the Group A or B officer in-charge by 8th of the second month following the month of account. The figures in the broadsheet may be utilised for furnishing the annual Review of Balance statements,

Long Term Advances

3.41. In order to keep detailed accounts in respect of long term advances paid to Government servants viz. Motor Car Advance, Other Motor Conveyance advance, House building advances, subsidiary registers in Form MSO (T)-86 to record details and Broadsheets in Form ATM 129 for reconciliation with booked figures for each circle are maintained in Postal Accounts Miscellaneous section. Other advances recoverable in large numbers of instalments and their recoveries are recorded in the register in Form MSO (T)-87,

The following detailed instructions are to be followed in connection with maintenance of the registers.

(i) *Subsidiary Register - Form MSO (T)-86*

(a) Sanctions granting the advances should be posted in the relevant columns of the register in Form MSO (T)-86. Payments affected on the authority of the sanction should be posted in the respective columns. In respect of advances paid in instalments. The details in respect of the second and subsequent instalments should be noted below the first instalment against the name of the official concerned. All those entries should be attested by the Junior Accounts officer concerned as and when they are posted.

(b) The Accountant in-charge of posting payments and recoveries should ensure that the bills in respect of all debits booked and the schedules in respect of recoveries in form TR 62-A have been received in respect of all units.

(c) Recoveries should be posted against each item of advance under the relevant monthly column (month of account) in black ink. Below each such posting the balance at the close of the month should be struck and posted in red ink. The balance so arrived at should be compared with that shown in the recovery schedule. Any discrepancy in the balance shown and also the cases of default of recovery should be taken up promptly with the disbursing unit concerned.

(d) Payments or recoveries adjusted by means of Transfer entries, including those received through Settlement accounts should be recorded in the month in which the adjustment was effected. But the month in which the payment/recovery was made should be indicated in the remarks column for purposes of calculation of interest:

(e) At the close of the year the total recoveries effected and balances carried forward should be struck. These should be checked by the JAO and the balances brought forward to the next year should be attested by the JAO. He should also check the interest bearing balances carried forward.

(f) The recoveries posted in black ink and the balances as arrived in red ink should be totalled separately for each month. These totals will indicate the total credits and the total closing balance of the debits for that month as per the registers.

(ii) *Broadsheet*

(a) The broadsheet in Form ATM 129 is maintained for effecting reconciliation between the balances of the subsidiary register and that of the booked figures as per Detail Book in respect of each month. To facilitate this agreement, the closing balance of previous month is brought forward as opening balance and then the total debits and credits in respect of each disbursing unit is posted and the closing balance arrived at. The totals of four columns viz: Opening balance, debits, credits and closing balances will give the total of the consolidations in the subsidiary registers. Below this total the total debits and credits booked as per Detail Book should be entered. The entries made from the Detail Book should be got attested by the IAO of Book Section. The opening balance and the closing balance as per the Detail Book should also be struck and posted in the respective columns. Every month the difference, if any, between the two sets of figures be analysed and details recorded in the Broadsheet.

Prompt and vigorous steps should be taken for the settlement of the differences. A manuscript register by way of annexure to BROADSHEET may be maintained to watch the clearance of the outstanding items of differences in the closing balance. A separate register to watch the clearance of unposted items should also be maintained.

(b) After the broadsheets have been completed in all respects they should be submitted to the Accounts officer through the sectional JAO for monthly review by 8th of the month following the month of account. This should be watched through an entry in the sectional Calendar of Returns.

(iii) The subsidiary registers in Form MSO (T) – 86 should be utilised for watching recovery of interest also. The total of the monthly balances will be interest bearing balance of that year. The rate of interest shall be the rate fixed in the sanction granting the advance in accordance with the rules laid down from time to time.

NOTE 1 - The responsibility for calculation of interest rests with the Head of the Office who draws and disburses the pay and allowances and affects the recoveries in respect of the advances paid to the Government servant. The Circle Accounts Office will however check the correctness of interest calculated. The Accounts office shall also furnish such particulars as the Head of the Office may require and assist the Head of the unit concerned in the matter of calculation of interest.

NOTE 2 - An example illustrating the manner in which the recoveries of HBA/MCA are to be posted in the respective BROADSHEET and calculation of interest thereon is shown as under :-

Register and Broadsheet of Advances for H.B. / Motor Car etc. and interest thereon of the year.....

Sl. No.	Name of the Govt. Servant	No. & Date of substance of the order & the amount sanctioned	Rate of Interest	Amount drawn	Amount recovered in Rupees					
					April 82	May 82	June 82	July 82	Aug 82	Sept. 82
		20 Installments of Rs. 1,000 each	5%	Rs. 20,000 during 9/82	-	-	-	-	-	@ <u>1000</u> 20000

	April 83	May 83	June 83	July 83	Aug. 83	Sept. 83
@ instalment in repayment of advance recovered through the pay bill will be taken as having been recovered on the first of the following month.	<u>1000</u> 13000	<u>1000</u> 12000	<u>1000</u> 11000	<u>1000</u> 10000	<u>1000</u> 9000	<u>1000</u> 8000
	April 84	May 84				
	<u>1000</u> 1000	<u>1000</u> NIL	from principal but interest instalments payable			

Amount recovered in Rupees						Total recoveries during the Year / progressive total of reduced balances	Balance of principal at the end of the Year carried forward
Oct. 82	Nov. 82	Dec. 82	Jan. 83	Feb. 83	March 83		
<u>1000</u> 19000	<u>1000</u> 18000	<u>1000</u> 17000	<u>1000</u> 16000	<u>1000</u> 15000	<u>1000</u> 14000	<u>6000</u> 119000	<u>14000</u> 119000

Oct. 83	Nov. 83	Dec. 83	Jan. 84	Feb. 84	March 84		
<u>1000</u> 7000	<u>1000</u> 6000	<u>1000</u> 5000	<u>1000</u> 4000	<u>1000</u> 3000	<u>1000</u> 2000	<u>6000</u> 90000	<u>14000</u> 90000

Total of progressive reduced	19,000
Balance for the 3 years	90,000
	<u>1000</u>
	210000

INTEREST DUE

Formula (1) Based on total of reduced progressive balances =

$$2,10,000 \times \frac{5}{1200} = 875$$

Formula (e) i.e. of arithmetical progression when recoveries are regular

$$20,000 \times \frac{(20+1)}{2} \times \frac{5}{100 \times 12} = 875$$

3.42 The following procedures should be adopted in transferring the balances in respect of all advances granted under 7610 Loans and Advances:

I. (a) The debit on account of the first as well as the subsequent instalments of House Building Advance granted to Government servants should be adjusted in the books of the Accounts Officer where the debit for the first instalment of the advance was raised. The debits of all subsequent instalments should be accumulated in the books of the first Accounts Officer. Only the

consolidated debit less recoveries should be passed on to the Accounts Officer in who's Circle the Government servant is working.

(b) Adjustments of credits in respect of recoveries effected should be made as under :-

- (i) Credits in respect of recoveries effected before drawal of the final instalment of advance should be passed on to the first Accounts Officer for adjustment against the debits in his books, till the payment of the final instalment of the advance.
- (ii) Credits in respect of recoveries affected after the disbursement of the final instalment of loan should be adjusted in the accounts of the circle in which the recoveries are effected. When a Government servant is transferred to a different circle of Accounts, after the payment of the entire advance, the balance outstanding at the time of transfer shall be passed on to the new Accounts circle for watching further recoveries.
- (iii) At the time of transferring the balances, the Accounts Officer transferring the balance should intimate the full particulars of month wise recoveries effected in his circle as well as in the previous circle of Account, if any, to enable the new Accounts circle to determine the correct amount of interest hearing balances accruing on the advance.

(c) The transfer of balances will be effected Postal Accounts Miscellaneous Section which maintains the broads under the relevant Head of Account under 7610 Loans and Advances' by plus credits in the boo the transferring Accounts Officer and minus credits in the books of receiving Accounts Officer without affecting the debits for the year and the budgetary position thereby.

NOTE - The adjustment of write off of irrecoverable advances affecting debit heads for which grants are obtained should be made only by plus credits and not by minus debits (deduction from debit) to avoid inflation in fund availability.

II. The following instructions are to be observed in the check of the grant and recovery of long term advances-

(i) The sanction, granting the advances should be scrutinised to see that it has been issued in accordance with the rules laid down on the matter of grant of the particular advance.

(ii) It should specifically be seen that the sanction carries penal provisions in case of default or non-compliance of any of the conditions as laid down in the grant of advance.

(iii) In respect of advances granted for purchase of Motor Cars/other. Motor Conveyances it should be ensured that the recovery commenced with the first issue of the pay after the advance was drawn. In respect of House Building Advance it should be seen that the recovery commenced in accordance with the rules laid down in that regard.

(iv) The rate of recovery should be fixed in whole rupees except in the case of last instalment, where remaining balance including all fraction of a rupee should be recovered. The rate of recovery should not be changed except with the specific prior sanction of the competent authority. Any such order should be checked by the Accounts Office to see that it conforms to the rules laid down in that regard from time to time in respect of that advance.

(v) The amount to be recovered monthly should not be affected by the fact of the Government servant concerned going on leave of any kind with leave salary or his drawing subsistence grant while under suspension.

(vi) It should be seen that the provisions of the relevant rules laid down in the General Financial Rules and in the P&T F.R.B. Vol. I or any specific rules laid down for the grant of an advance are complied with. It should also be ensured that the conditions attached to the grant and their recoveries have been fulfilled. Any breach should be brought to the immediate notice of the Controlling authority for prompt necessary

(vii) The amount of interest calculated in respect and minus credits in the books of receiving Accounts of each advance should be recovered in one or more Officer without affecting the debits for the year and instalments in accordance with the rules prescribed the budgetary position thereby for the grant of that advance. Wherever penal interest is to be recovered it should be seen that it has been correctly calculated and recovered. The recovery of interest will commence from the month following that in which the repayment of principal has been completed.

(viii) In the case of Motor Car and other Motor Conveyance advances the, following checks need be exercised: -

- (a) It should be seen that a certificate signed by the sanctioning authority is furnished in the bill in which the advance is drawn to the effect that the agreement in Form GFR 22 or 23 as the case may be, has been signed by the Government servant and that it has been examined and found to be in order.
- (b) The Accounts officer should watch for the certificate that the borrower has comprehensively insured the vehicle for an amount not less than the outstanding amount of advance plus interest thereon and that the Insurance Company has been notified about the interest of the Government in the policy.
- (c) During Internal check the agreement forms, Mortgage bonds and Insurance policies should be verified.
- (d) The Accounts Officer should also obtain a certificate to the effect that the cash receipts has been obtained and that after necessary

scrutiny it has been verified that the amount of advance has been fully utilised for the purchase of the conveyance within the period prescribed and that the 'actual price' as defined in notes and 2 below rule 420 of P&T FHB Vol. I (second edition, second reprint) is not less than the amount of advance.

- (e) The amount for which the conveyance was purchased should be noted in red ink in column 3 of the register in Form MSO (T)-86. If the purchase value is less than the amount of advance the official/officer concerned should be required to refund the balance forthwith to the Government
- (f) A certificate should also be obtained that the agreement in Form G.F.R 26 has been signed by the Government and that it has been found to be in order.

(ix) House Building Advance can be granted only once for a Government servant. In. order to check against the grant of a second advance for one and the same official/officer an alphabetical index of the names of the government servants to whom such advances have been granted should be maintained in form SY-7 as indicated below: -

Sl. No.	Name of the Government	House for which advance is granted	Year of Payment
		Town Detailed address	

One Index register should be maintained for 10 account years after which a fresh register should be opened.

3.43. Every Government servant who holds an advance which is booked under 7610 Loans and Advance should accept the balances outstanding against him in respect of that advance at the end of the financial year. The following procedure should be adopted for facilitating the acceptance of balance of loans and advances outstanding with the Government servant as on the 31st March every year.

(i) In respect of long term advances the Accounts officer will verify the outstanding balance shown in the schedule of recovery (Form TR 62-A) with those worked out in their offices every month and take up the matter with the drawing officers if there is any discrepancy. They will send to every Drawing officer a communication conforming the correctness or otherwise of the balances shown in the schedule of recovery for the month of February accounted in March every year.

(ii) In respect of short term advances each Drawing officer will record the following certificate on the monthly abstract for the month of April each year:-

"The total (namely Rs) of the amounts Outstanding on 31st March 19. . . . (excluding recoveries from Pay bills for March) against employees on the rolls of the office on that date and accepted by them individually as correct is equal to the abstract for February plus payments made minus repayments received in cash during March of that year."

Establishment Bills Etc

3.44. The Salary Check Register along with fly-leaves is required to be maintained for nothing of particulars of authority far the past sanctioned, the pay of the individual officers and the dates of increments etc.

The establishment pays bills, medical bills, overtime bills, children allowance bills, tuition fee claims and other such bills are to be checked.

Check Register

3.45. The check registers both for those Government Servants whose names appear in the pay bills and for those whose pay is drawn by numbers in Part II of the Establishment pay bills should be maintained in Form DG(PA)-56. The fly leaf in the former case should be in Form DG(PA)-55ID cases in which the check against amount has to be conducted in respect of Part II the check register in Form DG(PA)-54 should be used and the fly leaf should be in Form DG(PA)-54-A.

NOTE 1 - All check registers should be bound with sufficient forms so as to last for four years.

NOTE 2- The fly leaves of the Establishment Check Register should be copied once in four years at the time of opening the new check register. In Order to facilitate the recording of events during the period of four years sufficient space should be left between any two entries made in the fly leaf.

NOTE 3- Ordinarily there should be one check register for each office or unit of account but it is within the discretion of the Head of the office to have more than one register for two or more offices.

NOTE 4 - Suitable note as to whether a cadre contains its own leave reserve or not, should be made in all cases into the respective folios of the check register.

3.46. The details of posts, incumbents, their pay, special pay and personal pay should be maintained in a fly leaf.

NOTE - The provisions of this paragraph are not applicable to charge allowance (special pay) drawn by time scale Sub-postmaster and time scale clerks holding charge of office in, the absence of the LSG postmasters vide Government of India's decision below paragraph 48 of the Manual of Appointment and Allowances.

3.47 When a new check register is opened or when the entries of one register are transcribed into another, the details as finally recorded in respect of the previous year should be brought forward. If any fresh sanction, involving variation in strength, scale etc. is received during the course of the year, it should similarly be noted in the check register. All the entries made in the check register or the fly leaf should be initiated individually by the JAO. The Details of the establishment regarding incumbents, rates of pay, and dates of increments etc., as finally recorded in the fly leaf of the previous year should similarly be taken in the fly leaf of the current year and the entries attested.

Entries of orders, sanctions etc., in the check register should be initiated by the sectional JAO. When an increment accrues a note of the increase in pay should be made in the fly leaf and attested by the JAO after the increment certificate has been checked. When a new name appears in any section of an Establishment bill, it should also be incorporated in the flyleaf. Similarly, all cases of death retirement, resignation and transfer as also event & occurring during the year affect the increments (e.g. suspension; leave without pay otherwise than on medical certificates, withholding of increments) should be noted therein and attested by the JAO. The postings in the check register in respect of numbers as well as amounts should be reviewed and attested.

In the case of transfers from other offices the last pay certificate attached to the first claim of the Government servants will indicate the establishment from which he has been transferred. The particulars required for the fly leaf may be noted from the flyleaf of the establishment from which the transfer took place of the case of fresh appointments, the flyleaf may be completed with

reference to the entries made in the Remarks column of the pay bill. If the transfer is from the jurisdiction of another Postal Accounts Office, the pay shown in the Last Pay Certificate should be got verified and the date of last increment ascertained from the concerned postal Accounts Officials from the Service Books of the Officials before opening the fly leaves.

NOTE - Any change in the date of increment of an official as noted in the fly leaf of the check register should invariably be attested by the JAO.

3.48. The posting in the check register in respect of numbers will be made in the following manner:

(a) Where the cadre contains its own leave reserve the number to be entered is the number of persons drawing duty pay (including those holding leave reserve posts) plus the number of those drawing leave salary. In case when the leave reserve post are sanctioned separately the posting of drawals in respect of persons appointed against the leave reserve posts should be made in a separate folio of the check register and checks exercised accordingly. The check will consist in seeing that this sum total is within the sanctioned strength. Any excess on account of transit due to a Government servant's transfer from another office (not under the same Head office Jr Division etc.) should be left out of account in exercising this check.

(b) Where the cadre does not contain its own leave reserve--

(i) The number of persons, on duty holding substantive posts will be shown under

(ii) The number of persons on leave under; and

(iii) The number of persons officiating under 'O'. The number of persons officiating in vacant post or deputation vacancies will also be shown under 'O'.

The check will consist in seeing that 'S' plus 'O' and 'S' plus 'L' are each, within the sanctioned scale. Any excess owing to a Government servant in transit may be indicated by the letter 'T' under 'S' or 'O' as the case may be (viz; T-4/30 i.e. a Government servant was in transit for 4 days in a month of 30 days).

NOTE 1 - In respect of clause (a) and (b) above, postings in the check register also include the numbers shown as 'held over' in the Establishment Bills.

NOTE 2 - The extra expenditure incurred on substitutes in casual leave arrangements drawn under a separate heading in the appropriate soon of the bill or in separate supplementary bills should be checked against the sanction that should accompany the bill in accordance with Note 1 below rule 296 of the Posts and Telegraphs Financial Hand Book, Volume 1. As regards posting in the Check Register in sections under numerical check the number if substitutes are employed in these arrangements, may be shown in column 'O' separately with indications 'CL' so as to distinguish it from other officiating arrangements. As regards sections coming under monthly nominal check the 'CL' arrangements may be posted in separate folios of the check register and suitably linked to the casual leave absentees themselves is necessary as they are treated as on duty.

The same procedure should be followed in the case of arrangements in the place of persons attending courts as witnesses, etc., and who are treated as on duty.

NOTE 3 - The number of persons under suspension should be posted separately in column 'L' with the remarks 'SP' noted against it accordingly as the posting is made under paras 3.48(a) or 3.48(b)

NOTE 4 - In cases of cadres containing a combined leave reserve in the lowest of such cadres the check should be exercised by linking the chain of officiating arrangements made in the relevant cadres prescribed in clauses (a) and the absentee statements. This check will be in addition to the procedure laid down separately for each of the cadres prescribed in clauses (a) and (b) above.

3.49. In regard to Establishment Bills, the following should be attended to: -

- (a) The classification should be checked and completed.
- (b) The absentee statement should be checked as prescribed in the rules.
- (c) Increment Certificates should be checked with reference to the dates of increments noted in the fly leaves of the Check Register and necessary entries made therein and the entries attested by J.A.O.
- (d) Entries of all orders and sections should be made in the Check Register promptly and should be initialled by the JAO. All entries of transfer in fly leaves should likewise be attested by him. The entries in the 'remarks' column of the bills and Absentee Statement should be scrutinised for permanent changes due to promotions, transfers, retirements, resignations, death and other casualties and consequent new appointments and increases and decreases over the sanctioned number and requisite entries should be made at once against the names concerned in the fly leaf duly initialled by JAO. Entries of new names should be made at the bottom of the list in accordance with these changes even if all such men appointed in clear vacancies are appointed only in an officiating capacity. The Accountant will also note and initial against each item of these bills noted in the fly leaf wherever action is taken.
- (e) The rules regarding check of advances and other recoveries should be observed.

(f) As regards supplementary bills, the numerical check prescribed in para 3.48 should be exercised and the numbers posted where necessary. Note or payment of 'Held Over' amounts drawn in supplemental bills will however, be recorded against the original red ink entries in the Establishment Pay Bills concerned. It is not necessary to post the number in the Check Register in respect of supplemental bills for 'Held over' amounts.

(g) Check of undisbursed pay drawn in a supplemental bill will be conducted in the guard file containing the undisbursed memos for a year wherein a note of payment, will be made against the particular entry concerned.

(h) Officiating pay, if any, drawn in the Establishment bills in respect of Part I officials should be checked monthly as part of the monthly check of Absentee statements in addition to the usual check at the time of the nominal check.

(i) Arithmetical accuracy of the bills should be checked.

(j) In the case of bills received for pre-check the detailed check conducted by the Accountant should be reviewed by the JAO and the entries, if any, in the check register should also be initialled by him.

3.50. The following checks should be applied during nominal check: -

(a) Comparing the rate of pay of each individual drawn in the bill with that recorded in the fly leaf of the Check Register.

(b) Officiating arrangements and officiating pay shown in the Absentee Statement should be checked in respect of every individual concerned. Incidentally, it should also be seen whether the leave granted is prima facie admissible with reference to the facts recorded in the Absentee Statement. The Absentee statement should be checked with the bill.

(c) Admissibility of leave salary with reference to the rules governing the leave of absentees.

(d) In respect of increments, it should be seen that necessary certificates are furnished and the increments be admissible on the date given

therein as verified with the entries in the fly leaf where a note is made duly attested by JAO and that the increments are drawn correctly in the bill.

(e) Arrears and supplemental bills should be checked with reference to the previous establishment bills concerned unless full particulars are available in the Check Register.

(f) Joining time should be checked even if a reference to a. previous month's bill is necessary where the joining time has commenced in a previous month.

(g) The correctness and admissibility of special pay, personal pay and various allowances claimed in an establishment bill should be scrutinised with reference to the rules of orders in force.

(h) Increment certificates attached to the Establishment bills (or submitted separately for pre-check) should be examined to see that the increment claimed is according to rules and supplied by facts stated and has actually accrued. The reasons why the increment is considered to be due, as stated in the increment certificate, should be examined with reference to the fly leaf of the Establishment check register, where one is required to be maintained. The entries in an Explanatory Memorandum should be checked with past bill, when periods of past officiating service are not susceptible of verification from the records of the Postal Accounts Office. In case of certificates submitted for pre-check in the increments are found to be admissible under the rules, the certificates should be returned duly verified, and the fact is noted in the fly leaf.

NOTE1 - When the increments claimed operates to carry a Government servant over an efficiency bar; it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that Government servant in question is fit to cross the efficiency bar.

NOTE 2- In the case of overtime allowance bills of part I officials the correctness of the rates of pay shown therein should be verified with reference to the rates noted in the Establishment Check Register. This check has to be exercised by yearly alongwith we nominal check.

Experimental Establishment

3.51. Unless separate register for the temporary and permanent portions of an establishment are considered more convenient, a separate set of pages in the same register should be used for the permanent and temporary portion of each establishment. In each' portion a page should be set apart for each section of the establishment. Different sections may be entered consecutively, (after leaving a sufficient number of blank pages in between, for use during a period of four years for which the register has to remain current) and these should correspond exactly with those in the Establishment bill. Particulars regarding number of posts sanctioned, period for which sanctioned will be noted in the Establishment Check Register in the column provided for the purpose. In the case of temporary establishment a line should be drawn across the cages of the months (to be opened in pencil) subsequent to the period of sanctions ~o as to prevent admission by oversight of pay for the period beyond the date of expiry of the sanctions. In the case of sections which include posts carrying special pay, fixed T.A., conveyance allowance etc; the sanction to special pay etc; should be noted in a separate horizontal distinctive page, which may be reserved for check against such sanctions.

Recurring Charges

3.52. Orders, sanctioning Recurring contingent charges (excluding those on account of pay of officials paid from contingencies) should be noted in a separate folio of the Establishment Check Register and attested by the

sectional JAO. The charge should be checked with reference to those orders and should be recorded against them in the cages for the months concerned.

Ordinarily the above procedure should be followed only on in cases in which sanctions other than those of the Disbursing or Countersigning authorities are involved.

NOTE - All sanctions to the payment of recurring fixed contingent charges for post offices should be noted in the Establishment Check register under attestation by the JAO and drawls of the charges in the monthly contingent bills should be checked with reference to these entries of sanctions in the Register but the drawls need not be posted in the check register.

Objection Books

3.53. The Objection Books should be maintained in the forms as shown below: -

(i) MSO (T)-127, 1\28 and 131 for Advances Repayable and amounts kept under suspense (as these heads have corresponding ledger reads, it is imperative that entries pertaining to two months accounts, should not be entered on the same page).

(ii) MSO (T)-127-A, 128-A and 131 for other transactions, namely-

(a) Items adjustable but awaiting clearance.

(b) Service payments for recovery.

(iii) MSO (T)-127-B, 128-B and 131 for objections raised during internal check inspections.

3.54. On the closing of the Objection Book for March, the balance of the Abstract of Objections should be carried forward to the new Objection Book

in the proper line of the Abstract of objections that is the balance of each year in lump sum but none of the objections themselves should be transcribed. The Old Objection Book will remain in use for three months until after the close of the March Supplementary Accounts. The watching of the old items will be conducted through the old Objection Book but their adjustments should be recorded in the Adjustment Register of the new book. The objections which remain on the old Objection Book at the end of July (i.e. after the close of the objection book for the month of June) after their totals have been proved with the monthly balance of the old Abstract of Objections, will be carried to the new book in which a sufficient number of pages should be left blank at the commencement for this purpose, and the watch over the residue of the old items will continue in the new book.

3.55. In order to avoid unnecessary expenditure of time and labour on cases of simple and important character, the Union Government have agreed to the exercise on, their behalf by the Pay and Accounts of office of the following powers, which may not be delegated to the subordinate officers.

(a) In the Postal Accounts Offices, the following Officers may forego recovery of irregular expenditure not exceeding the amount specified against each in any individual case :-

Dy. Director General (Postal Accounts)	-	Rs. 250
Director of Accounts (Postal)	-	Rs. 100
Dy. Director of Accounts (Postal)	-	Rs. 75
Asstt. Chief Accounts Officer/Accounts Officer (Postal)		Rs. 25

NOTE - If the irregularity is such that it is likely to recur, the Government servant responsible should be told that the expenditure was irregular even if no recovery is made.

(b) Some items are placed under objection, not because the whole or any portion of the expenditure is unjustified in itself but because it is not covered by the rule; or the authority for it is insufficient, or foolproof (such as is afforded by sub-vouchers) that it has been incurred, has not been produced. In such cases powers to forego recovery upto the limits specified against each, in any individual case and subject to the fulfilment of conditions (i) to (ii) are as shown below :-

Dy. Director General (Postal Account)	-	Rs. 500
Director of Accounts (Postal)	-	Rs. 200
Dy. Director of Accounts (Postal)	-	Rs. 100

Conditions: -

- (i) The expenditure must not be of a recurring nature.
- (ii) Where the objection is based on the insufficiency of the sanction, the Dy. Director General (P A) must be satisfied that the authority empowered to sanction the expenditure would accord sanction, if requested to do so.
- (iii) Where the objection is based On in~ulficiency of the proof of payment, the Dy. Director General (P A) /Director /Dy. Director must be satisfied that undue trouble would be caused by insistence on submission of full proof and must see no reason to doubt that the charge has actually been paid

Review of Objection Books

3.56. The Objection Book, the Adjustment register as well as the abstract sheets of objections should be reviewed and initialled every month both by the JAO and the Branch Officer, separate due dates should be prescribed for the closing of each objection book and the review should be done in order of priority, the last objection book being reviewed not later than the 29th of the month following that to which it relates.

JAOs in-charge of Sections should maintain a register showing the due and actual dates of check of the Objection Books by the Branch Officer. The register should be submitted to the Branch Officer for inspection on the last working day of each month.

(ii) The Postal Accounts Section is also responsible for various other miscellaneous items of work, viz: Verification of fixation of pay in cases of revision of pay scales, check of special charges/recoveries pre-check of claims, losses of Government property, preparation of C&D Schedules, maintenance of S.Y. Slip registers, checking of schedules of road tax collection and similar other items, the charge in respect of which appear in the Post Office Accounts.

Objection Statements

3.56 Objection Statements must be written out with perfect clearness. No authorised abbreviations should be used but at the same time, care must be taken to express the objections as concisely as is consistent with clearness and to economise space as much as possible. The following simple rules will tend to economise space -

- (1) Enter the first objection in the upper line of the form, and write as briefly as is consistent with clearness.
- (2) Place the amount against the last line of each items entered in the column 'Nature of receipt or payment'.
- (3) Draw a line across the page under each objection (except across the money columns) and commence below it the next objection.

3.56B. The objection statements should be prepared in duplicate by carbon process in Form No. D.G. (PA)-84 (for Accounts portion) or D.G (PA)-85 (for check portion) as the case may be and sent to the Disbursing Officer, who will retain the pencil copy and return the other with his replies. Objection statements in connection with the Establishment and contingent bills of Heads

of circles should however, be prepared separately in half margin forms and issued to them direct, instead of the Disbursing Officers concerned.

Exception- Objection statements in respect of items which though not representing objections in the real sense, require to be brought to the notice of the Disbursing Officer for his information (e.g. Advance of pay and training allowances) may be prepared in single copy instead of in duplicate and such objection statements may be indicated referred to in the para being termed as "Part 1".

NOTE- When in the course of check of accounts and bills, special carelessness on the part of the Disbursing Officer is noticed, the, objection statement should be sent through the Head of the Circle with a covering letter inviting attention to the matter.

Monthly Statement of Progress of Expenditure

3.57. Booked actuals for each month under each detailed bead together with the progressive expenditure up to that month should be furnished to the Budget section of the Heads of Postal Circle in Form D.G. (P A)-575 by the last date of the month following the month of Account. Details of all corrections made in the initial accounts and of amounts adjusted by book transfers should also be, communicated at the same time to the several Controlling Officers.

NOTE 1 - To ensure the inclusion of credits to Capital on account of assets sold, abandoned, etc., in the final grant of a year as far as possible the details of such credits adjusted in the accounts from January to March should be intimated to the Heads of Circle in advance of the usual monthly statement referred to above.

NOTE 2 - To enable the Heads of Circles to exercise an effective control over the grants, the Postal Accounts Offices will send intimation of adjustments of debits received from or demands made by other Accounts Officers to them as soon as any adjustment is made or the demand is accepted for payment. In addition, they will also send separate intimations to Heads of Circles on the last day of the months from July to January each year showing sufficient particulars of other adjustments, which in their opinion, the Heads of Circles would not have foreseen and provided for in the Budget

On the 28th February each year the details of all unusual/heavy adjustments involving Rs. 1,000 or more made in the month of January that year, as also, all anticipated unusual/heavy adjustments of Rs. 1,000 or more that are likely to be made in the accounts of the months of February and March of that year should be intimated to Heads of Circles and the Postal Accounts (Budget) Section of the Postal Directorate.

P A [MISC (Section)]

3.58. A miscellaneous section, named as Postal Accounts (Miscellaneous) functions to co-ordinate the several Postal Accounts Sections in the matter of maintenance of Circle-wise Broadsheets and Registers, their reconciliation, collecting and consolidating Circle wise statistical data in respect of various recoveries charges etc. The section is also entrusted with the duty of scrutiny of contracts, stock taking reports allocation and adjustment of share of the revenue creditable to P&T and Central Revenues with respect of stamps etc., examination and pursuance of fraud, cases, adjustment of inter-circle payments on accounts of losses of postal articles etc. and transfer of debits on account of family allotment orders of A.P.S. personnel to Nagpur Postal Accounts Office.

Postal Stamp Depot

3.59. Consequent on formation of Postal Stamp Depots at Circle level Central Stamp Store Nasik will supply postage stamps, postal stationary, service stamps, National Saving stamps and any other type of stamp's the value of which is creditable to the Postal Revenues, as may be decided by the Department of Posts, to the Circle Stamp Depots who will stock those stamps and supply to the various Head Post Offices under their jurisdiction. No supply of such stamps should be made to any of the treasuries in the Circle Jurisdiction of the Stamp Depot and that all Departments, private bodies and the public should obtain their requirements only from the nearest Post Office.

(2) The Head Post Office will credit the face value of stamps and stationary received from Circle Stamp Depots under separate head to be opened on the 'Receipt' side of the Head Office Summary and ' Head Office Cash Book' as well as the Cash Account of the Head Post Office, with the nomenclature "Receipts from Stamp Depot". The face value of such stamps and stationary should also be entered in the Treasury Cash Book and also in the Schedule of stamps in Form which will be prepared in triplicate.

(3) The following returns/statements will be received monthly by the Postal Accounts Officers:-

- (a) Monthly Statements from Nasik Press showing number and date of invoice and face value of various types of stamps supplied to Stamp Depot.
- (b) Copy of Plus and Minus Memorandum in Form G and statements showing supplies of stamps made by Stamp Depot to various Head Post Office in Form E and F from the Stamp Depot.
- (c) Schedule of stamps in duplicate in Form H from the Post Office in support of credit in the Cash Account on account of stamps received from Stamps Depot.

(4) On receipt of Cash Account in Postal Account Section of the Postal Circle Accounts Office, it should be seen that the total of the stamp

schedule accompanying the Cash Account is correct and the total agrees with the credit of stamp in the Cast Account. The credit given in the Cash account should also be agreed with the amount shown in the statement in Form E and F received from Stamp Depot for that month. A certificate of this agreement shall be recorded by Accounts Officer under his dated signature on both copies of the schedule in Form H. The value of stamps and stationary shown on the receipt side of the Cash Account shall be classified as sale of Postage/ Service N.S. Stamps as the case may be. Both the copies of the stamp schedule should then be passed on to PA Misc. Section where all other returns from the Stamp Depot and Nasik Press shall be received.

(5) On receipt of stamp schedules from PA Section the PA Misc. section shall prepare a statement showing each type of stamps received by each Head Post Office as per stamp schedule and forward the same duly supported by one copy of the stamp schedule to the Stamp Depot.

(6) The PA Misc. section should maintain a stock register showing face value of stamp of each type held in stock by Stamp Depot in the following form :-

STOCK REGISTER OF SERVICE/ POSTAGE STAMPS

AprilMarch.

Opening Balance

Receipts from Nasik

Total

Supplied to Head Office

Closing balance

Closing Balance as in Plus and Minus Memorandum

Difference

Reasons for Difference

- N.B.** (i) The O.B. for a month should be the C.B. of the previous month.
- (ii) The figures of receipts should be posted from the monthly statement received from Nasik.
- (iii) The figures of supplies to Head Offices should be posted from Form F.
- (iv) The difference should be pursued and settled.

(7) In order to ensure that the stamps supplied to each Head Post Office have been correctly accounted for the PA Misc. section should maintain a register on a monthly basis showing the value of stamps of each type supplied to various Head Post Office and value of stamps credited in a particular month in the following form:-

		April			May		
Sl. No.	Name of Head Post Office	Credit awaited Opening Balance	Value of stamps supplied	Total	Amount credited in P.O.'s Cash Account	Credit awaited Closing Balance	
		(a)	(b)	(c)	(d)	(c-d)	(e)
1.							
2.							
3.							
4.							
etc.							

- N.B.** (i) Total figures in col. (a) will be filled up from col. (e) of the previous month.
- (ii) Col. (b) of this register shall be filled up from Form F.
- (iii) Col. (c) will be total of cols. (a) and (b).

- (iv) Col. (d) should be filled up from the schedule of stamps bearing certificate of agreement of figures credited in the Cash Balance of the Post Offices.
- (v) Col. (e) is the difference of the col. (a) and (d)
- (vi) The balance at the end of each month against each Head Post Office should agree with the details of wanting credits as per list of stamps supplied to each Head Post Office.
- (vii) Ordinarily in respect of all stamps supplied during a month, the credits should appear in the Post Office account in the same month it may however, so happen that the credit in the Post Office account for the supplies made during closing days of a month may appear in the next month. If the credit in respect of a particular supply in a month has not appeared in the Post Office account of the next month also, special investigation may be made and the matter reported to higher authority.

NOTE: - In case of destruction of unserviceable, obsolete, stocks of stamps and stationery, the Controller of stamps, Nasik Road shall furnish to the Postal Accounts Office of the concerned circle at the beginning of each month copies of the destruction certificates granted by him during the previous month including 'NIL' statements if any to enable the Postal Accounts Section to verify the entries in the Plus and Minus Memorandum.

3.60. The various inward and outward returns dealt within the Postal Accounts Section are listed in Annexure I. The registers maintained in the section are shown in annexure II the forms E, F, G, H and certificate of agreement pertaining to Postal Stamps Depots are shown in Annexure III.

ANNEXURE - I

(Referred to in para 3.60)

Statements/ Returns dealt within Postal Accounts Section

Inward

1. Statements filled up by PA section and sent to Book / PA Misc. Sections by 15th of the month following the month of Account.

From Book Section

1. Refund and Recovery statement.
2. Statement of International Reply Coupons issued.
3. Statement of International Reply Coupons exchanged.
4. Irish Postal Orders.
5. Trust Hindu Family Annuity.
6. Figures of Customs duty.
7. Statement of Postal Life Insurance receipt/ Payment / Pakistan Liability.
8. Statement of prize money.
9. Statement of National Defence Fund M.O. free of commission.
10. Statement of approval of items kept under suspense.
11. Consolidated statement of cash balance agreed with cash account.
12. Statement of sending of cheque of National Defence fund to Reserve Bank of India.

To PA Misc. Section

1. Statement of commission paid to Authorised agents.

2. Statement of amounts paid by Post Office on account of S.B. Investment Account.
3. Schedule docket of Building charges.
4. Statement showing 12 Yr. NPSC and 10Yr. NPC figures appearing in the Cash Account.
5. Statement showing amount of NSC appearing in the Cash Account.
6. Statement showing amount of NDC/DSC appearing in the Cash Account.
7. Statement of Indian Postal Orders sold.
8. Statement of Indian Postal Orders in stock.
9. Statement showing credit/ payment on account of Unit Trust of India.
10. Statement of Gift coupons sold.
11. Statement of fixed and fluctuating charges.
12. Statement of family allotment.
13. Statement of B-I (20) compensation.
14. Stamp schedule in respect of Postal Stamp Depots.

From Other Sources: -

1. Statement in Form DG (PA) -56 from Aligarh Seals Office showing the cost of articles supplied, monthly totals of each circle to all the Accounts Offices other than U.P. circle.
2. Statement of booked figures under 'Remittances' after closure of March (supply) by Headquarters to Circle Accounts Offices for reconciliation and return.

3. Quarterly intimation in Form M-203 by HPO to Accounts Officers showing :-
 - (i) Particulars of deposits forfeited during the quarter.
 - (ii) Particulars of deposits refunded during the quarter.
 - (iii) Particulars of deposits which became refundable during the quarter but were not actually refunded.
 - (iv) Details of fixed deposits finally credited to Government.
4. Monthly statement showing separately the number of each type of licenses issued, renewed, transferred, and cancelled and the number of duplicate licences issued together with amounts of fee and surcharge realised during the previous month by each Head Post Office to Accounts Office.
5. Monthly statement of Sealing Wax under various heads by Manager Stock Depot to Circle Accounts Offices.

Outward

1. Statement in respect of Aligarh Postal Seals to Headquarters by Lucknow Postal Accounts Office:-
 - (i) Aligarh Postal Seals Office Balance sheet.
 - (ii) Balance in detail on 31st March and outstanding on 31st July.
 - (iii) Statement showing the balance outstanding on the 31st March and outstanding under the head "Aligarh Postal Seals office Cheques".
2. Monthly Statement of debits/ credits [Form D.G. (PA)-64] to each office after closure of Detail Book.
3. Monthly statement of debits and credits in Form D.G. (PA)-69 and 69-A for passing on to controller of Defence Accounts and Pensions Allahabad.

4. Monthly statement of expenditure on grants for House Building Advances to Ministry of Works housing and Rehabilitation by Headquarters.
5. Statement of progressive expenditure under 'Loans and Advances' in Form MSO (T)-69 at the closure of monthly accounts by Headquarter to Central Accounting Authorities for the month of June and September during the first half of the financial year and every month thereafter.
6. Statement containing particulars of permanent advances after the closure of the register for the year to Headquarters.
7. Consolidated statement of Postal Life insurance and annuity Fund.
8. Schedule of G.P.D. deductions with supporting vouchers.
9. Cases involving abnormal and persistent delay in the submission of paid vouchers to Head of the Circle.
10. Form G fixed and fluctuating charges.
11. Statement of Review of Balances.

ANNEXURE - II

(Referred to in para 3.60)

REGISTERS IN POSTAL ACCOUNTS SECTIONS

Description: -

1. Manuscript Register to watch receipt of Sub-Vouchers with contingent bills.
2. Register to watch receipt of paid vouchers.
3. Register to Special charges.
4. Register to watch receipt of paid vouchers (or extracts of form SY-92) by Accounts office of Paying circle.
5. Register in manuscript to watch receipt and disposal of pre-check circle.
6. Calendar of Returns.
7. Progress Report of work [D.G. (PA)-50].
8. Questionnaire Set I on posting of Classified
9. Appendix A, B, C, D, of classified Abstract.
10. Salary check registers [D.G. (PA)-56-54].
11. Fly leaf register [D.G. (PA)-55/54-A].
12. Two guard files, one for Permanent Estt., and other for Temporary Estt.
13. Register [From (D.G. (PA)-61] to enter the invoices of Aligarh Seals.
14. Register of Reconciliation [D.G. (PA)-62] of credits and debits under the head "Aligarh Postal Seals Office Cheques.

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15. Register of Defalcations/losses (Form SY - 17).
16. Register [Form D.G. (PA)-681] recording full particulars of items written off.
17. Loose Leaf Ledger for purposes of Capital cost of RMS Vans owned by the Department.
18. Register/ Broadsheet of advances and interest there on (Form MSO (T)-86 and 87).
19. Special Registers to watch repayments and proper accounting of advances on account of Building Houses purchase of motor Car etc.
20. Register in Form MSO (T) 129 for effecting reconciliation of Broadsheet Balance with that of ledger.
21. Register of Permanent advances in form MST (T)-88 and the Broadsheet in the Form MSO (T) 89 and 90.
22. Register in form D.G. (PA)-70 and Broadsheet in MSO (T)-111 of fixed and other deposits.
23. Register of lapsed Deposits in Form D.G. (PA)-71.
24. Check Register in Headquarters office in Form D.G. (PA)-47 for watching the effect of sanctions issued in connection with the grant of Compassionate gratuities.
25. Manuscript register showing due and actual dates of recovery of the yearly rent of various advertisement receipts and the dates of issue and realisation of the bill for rent.
26. Register of special recoveries in Form SY-188-D for watching the recovery of Contract money or licences free from professional letter writers, recoveries from Mail Motor Contractors for the privilege of carrying mails, recoveries from private individual on

account of the cost of Experimental POs, recoveries for lost, damaged and insured articles.

27. Register of News papers without prepayment of postage.
28. Broadsheet of House Building /Motor Car.
29. Broadsheet of House Building/Motor Car Advances.
30. Register of waiving objections (Sy-265).
31. Register of bills of Aligarh Postal Seal Office supplies to Department of Posts including P&T Audit Offices.
32. Remittance check Registers.
33. Books of advices of transfers.
34. Register of objection statements.
35. Register of half yearly verification of balances outstanding under "Objection Book Advances" in Form SY-286.
36. Register showing dates of completion of classified Abstract.
37. Register of fair index of the volume of work done.
38. Registers of Code Books
39. Registers of Exgratia payments.
40. Registers of foreign ATDs.
41. Registers of Sy slips.
42. Index Registers in Form SY-318A.
43. Registers of NSS Stamps.
44. Registers of case of death, dismissal and retirement.
45. Registers of Pre-partition payments.

ANNEXURE III

FORM 'E'

Statement showing supplies of Stamps/ stationery made by the Circle Stamp Depot at _____ to the Head Post Office at _____ during the month _____

Date	No. & date of Invoice	Description/Denomination				Total
		Postage stamps & Stationery	Service stamps	N.S. Stamps	Other stamps	
		No. Value	No. Value	No. Value	No. Value	

NOTE - The total value of supply of stamps shown in the Schedule should agree with the corresponding amount shown in the statement in Form 'F'.

Officer-in-Charge

Stamp Depot

FORM 'F'

Consolidated statement showing supplies Made to the Head Office by the Circle Stamp Depot at _____ during the month _____

Name of Head Post Offices	Description of stamps and stationery								Total	
	Postage stamps & Stationery		Service Stamps		N.S. Stamps		Other stamps			
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
1	2	3	4	5	6	7	8	9	10	11
Grand Total										

NOTE - The value of stamps supplied to each Head Post Office as shown in this statement should agree with the total value shown in the statement in Form 'E' in respect of that Head Post Office for that month.

Officer -in- Charge.

Stamp Depot.....

Plus and Minus Memorandum showing the increase/decrease in Stock of _____ in the Circle Stamp Depot at _____ for the month of _____

Description	Balance in hand on the first day of the month (O.B.)	Received from Nasik Store	Total (2+3)	Total Supplies made to P.O.s during the month	Unusable damaged and obsolete stamps sent for destruction to Central Stamp Depot, Nasik	Balance in hand on the last day of the month	Initial of Stock Clerk
Denomination							
1	2	3	4	5	6	7	8
	No. Value	No. Value	No. Value	No. Value	No. Value	No. Value	

Account

Officer -in- Charge.

Stamp Depot.....

FORM 'H'

Consolidated statement Postage Stamps / Service Stamp etc. drawn by the
Post Office at _____ from the Stamp Depot
at _____ (To be prepared in triplicate) during the month of

Post Office _____

Sl. No	Date of receipt of stamps	No. and Date of invoice with which received	Value of				total
			Postage stamp & stationery	Service Stamps	N.S. stamps	Other Stamps	
1	2	3	4	5	6	7	8
Total :							

Signature of Post Master

Certificate of Agreement to be endorsed by the Postal Accounts Section of the Circle

Account Office _____

Certified that the total of Postage Stamps/ Service Stamps/ N.S. Stamps etc., drawn by the Postal Office at _____ from the Stamp Depot at _____ during the month of _____ as shown in this Schedule has been verified and found to agree with the credit shown in the Cash Account of that Post Office for the same month.

It is further certified that the credit on account of these stamps as shown in the Cash Account of the Post Office is correct as verified from the supplies shown in the statements in Form 'E' and 'F' of the same month in respect of the same Post office received from the Stamp Depot.

Date :

Signature of Accounts Officer

ANNEXURE 'A'OFFICE OF THE _____
(AG / PAA)*Inter -Government Adjustments Advice*Name & Address of the Accounting Unit : _____ Schedule No. _____

_____Code No. _____ Date _____
D M YThe Manager
Reserve Bank of India
Central Accounts Section
Nagpur.

Sir,

Please * debit/credit our account with amounts as mentioned below by Contra
*Credit/Debit to the following accounts. Please send intimation of the adjustment to the
Accounts Officer noted in column 2 quoting the number of this advice.

Sl. No.	Minor head of Account to be credited/debited	Code No.	Amount Rs. P.
---------	--	----------	------------------

			Total
--	--	--	-------

*Strike out whichever is not applicable.

Signature of the Authorised
Official

No. _____ Dated _____

Copy forwarded to the Accountant General _____ alongwith the
schedules.Encls.
Size 13½" X 8½"

Signature of the Authorised Official

APPENDIX TO ANNEXURE 'A'

Instructions for filling in the Inter-Government Adjustment Advice

1. Write the name of the Accountant General/Government Accounting Authority at the top of the Advice in the Space provided for the purpose , e.g. -

- (a) Office of the Accountant General Karnataka.
- (b) Office of the Deputy Director of Accounts (Postal), Bhopal.

2. Write the address of the Accounting Authority which is forwarding the advice in the space provided at left hand top corner of the advice form.

3. Write the code number of the accounting unit forwarding the adjustment advice in the box marked 'Code Number' Code Number of all the accounting units are given in the Directory of Code Numbers, e.g.-

- (a) Accountant General, Karnataka should indicate his code Number as 110.
- (b) The Deputy Director of Accounts (Postal), Bhopal should indicate his Code Number as 409.

4. Use Separate Schedules for advising the debit and credit items. These advices should be given a running serial number on a calendar year basis. This number should be written at the place marked "Schedule number". If on any day, there are both debit and credit advices, the credit advice should first be given a serial number and the debit advice the next serial number e.g.-

- (a) If the first advice of the year is sent on 3rd January 1985, it should be written as 0101.
- (b) If on the 30th September, 1985 a credit advice and a debit advice are sent, then credit advice will bear the serial number say, 251 and the debit advice will bear the serial number 252".

5. Write the name of the minor head of account to be credited/debited under the column "Minor head of account to be credited/ debited" e.g.-

If the Accountant General, Karnataka is requested crediting of the account of the Deputy Director of Accounts (Postal, Bangalore then he should write "Deputy Director of Accounts (Postal), Bangalore" under the column stated above.

6. Write the code number of the account to be credited/debited under the column "code number" e.g. The code number of DDA (Postal), Bangalore in the above example should be written as 411.

7. Write the amount required to be debited/' credited under the column "Amount" using one sub-column for each digit of the amount, e.g.-

If the amount sought to be credited in the above example is as 4,06,370.10, it should be written 40637010.

8. Write the total of the amounts of adjustments in the space provided against. "Total", using one sub-column of writing each digit, e.g.-

If the total of adjustments is Rs. 2036425.25, it should be written as 203642525.

9. The above should be signed by an authorised official and forwarded to the Central Accounts Section, Nagpur for necessary action.

ANNEXURE 'B'**DISCREPANCY STATEMENT**

(Name of the AG/Principal Accounting Authority)

Statement of discrepancies for the month _____ 20 _____

(To be submitted to RBI, CAB, Nagpur in duplicate Bank wise)

Name of Bank _____

Code No. _____ Date _____

Sl. No.	Name of the Branch	Code No.	Dt. of Transaction	Amount as reported by Central Accounts Section			Amounts as per the books of AG/PAA			Difference to be Dr. /Cr. to the Government account.		
				Dr./ Cr.	Rs.	P.	Dr./ Cr.	Rs.	P.	Dr./ Cr.	Rs.	P.
1	2	3	4	5			6			7		
Total												

Signature of Authorised

Official

Size 17" X 27"

APPENDIX TO ANNEXURE 'B'*Instructions for filling up 'Discrepancy Statements'*

1. The Central Accounts Section, Nagpur provides monthly statements to all AGs/CDAs giving the blank wise and branch wise figures relating to the transactions of the concerned AG/AO/CDA for reconciliation with their books of accounts. The AG/AO/CDA after verification with the figures reported by the TOs/ PAOs and after taking into account the adjustments reported thereafter by the Central Accounts Section, Nagpur prepares a list of discrepancies , if any, as per Annexure III for filling up of this schedule follow the instructions given below:-

2. Use one 'Discrepancy Statement' for each Bank. Write the name of the Bank in the space provided above 'Name of the Bank'.

3. In the space given against 'Statement of discrepancies of the _____' write the month and the year to which the statement pertains to.

4. In the space given against name of the AG/AO write the name of the Accountant General of the Accounts Officer, Controller of Defense Accounts as the case may be.

5. In the box given against 'code number' write the code number of the minor head of account as per the "Directory of Code Numbers' furnished by RBI.

6. In the 'Date' box write the reporting date in the order of day, month and year respectively.

Example :-	Date of Reporting	To be entered as
	7th June, 1985	070685
	10th Dec. 1985	101285

7. The columns are to be filled as follows :-

- (i) In the first column write the Serial Number of the entries. If the numbers of entries are more than the number of rows use additional schedule and continue the numbering serially.
- (ii) In the second column write the name of the branch of the bank.
- (iii) In the third column write the 'Code Number' of the branch as given in the 'Directory of code Number' Furnished by RBI.
- (iv) In the fourth column enter the date of transactions to which the discrepancy pertains to in the order of day month and year. Follow the instruction given in para 6 above for entering date particulars.
- (v) In the fifth column at the beginning enter the Dr./Cr. and then the amount as originally reported by the branch.
- (vi) In the sixth column at the beginning enter the Dr./Cr. and then the amended amount.
- (vii) In the seventh column at the beginning enter the Dr./Cr. and then the net amount to be adjusted arising out of the discrepancy.

8. Strike the totals for the column numbers 5, 6 and 7 and enter. If additional schedules are used for the same bank carries forward these totals for the next schedule.

Each schedule should be duly signed by the authorised official of the AG/AO/CDA concerned, each of the amendments reported should be supported with the related monthly statement of the branches concerned with due certificates from both the Branch Manager and the TO/STO/AO concerned.

CHAPTER IV

BOOK AND COMPILATION

Book and Compilation

4.01. Book Section is responsible for maintaining consolidated accounts in Detail Book for each Circle shows Receipts and Expenditure under each Head of Account prescribed for Appropriation Accounts purposes and is posted from the classified abstracts/ appendices etc. for each Postal Unit received from the Postal Accounts Sections. The effect of transfer Entries is also taken to Detail Book with a view to arriving at the final figure of Receipts and Expenditure for each month as well as progressive totals in respect of each Postal Unit and each Circle. This Section also complies with the Disburser's statements and effects necessary reconciliation. The Circle-wise abstracts are then prepared and submitted to the Headquarters office for incorporation in the accounts of the Department as a whole and from that to Annual Accounts of the Central Government (as detailed in the next para).

4.02 The total under each head of account as shown in the Classified Abstract should be posted in the corresponding column of the Detail Book against the particular office to which the account relates, and after all the accounts of the Circle have been posted the outcome of all account Office adjustments as arrived at in the Adjustment Account of each Circle should be posted for addition or deduction as the case may be under the various heads concerned against the entry 'add-deduct' which appears immediately below the names of offices of the Circle. The monthly total should then be struck to which should be added the total up to the end of the previous month to arrive at the progressive total upto the end of the month.

4.03. The last stage before handing over a Classified Abstract to the Detail Book Keeper is the posting of the balances and total in the Statement of Disburser's Account in Form D.G. (PA)-554. Each Accountant as he completes his Classified Abstract should post in it the entries relating to the Classified Abstract. A separate Statement of Disburser's Account should be prepared for each Circle by posting the amounts relating to each Head Post Office. The total for all post offices should be shown below the last entry. It is to be noted that Head Record Clerks of R.M.S. Divisions are not treated as disbursers for the purpose of this statement, as their accounts are incorporated in those of Head Post Office.

4.04. As soon as all Abstracts of a Circle have been posted into the 'Statement of Disbursers Accounts' it should be totaled and made over to the Detail Book Keeper for completion by entry in it of the amounts (if any) which pass into the accounts through the combined Transfer Ledger and Abstract.

4.05. The Statements of Disbursers' Accounts must be completed in the Book Section by entry in them of the amounts which pass into the detail Books through the Combined Transfer Ledger and Abstract. An abstract, in the following form of the entries in that Abstract must be drawn up at foot of that document:-

Debits		Nature of Heads		Credits			
A	B			C		D	
Deduction from receipts	Additions to disbursements			Deduction from receipts		Additions to disbursements	
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
323	0	.....		Revenue Head	134	0	...
		1,247	0	Service Charge	.....		721
		1,117	0	Debt and other Heads	1,832	0	.....
323	0	2,364	0	Total	1,966	0	721
		2,687	0	Total Debits & Credits			2,687
Column C diminished by Column A.....				1,643			
Column C diminished by Column A.....				1,643			

The figures are inserted to show how the calculations should be made. Those in the first three lines should be taken by totaling, from the Combined Transfer Ledger and abstract the fifth line will be found on each side, by adding the pair of figures in the fourth line and must be agreed before going further with the totals of the Combined Transfer Ledger and Abstract the figures in the sixth and seventh lines will be brought out by subtraction from the fourth.

The figures in the last two lines (which will always be equal) should then be posted in the Statement of Disbursers' Accounts against the head "Transfers".

4.06 The form thus prepared brings together the aggregate of the month's receipts and payments with the opening and closing balances of all Disbursing Officers and so furnishes an effective check on the totals of the Circle Abstract. The grand totals of receipts and payments in the Statement of Disbursers Accounts and the Circle Abstract should always be equal.

After the Disbursers' Account has been reconciled with the circle Abstract, it should be put up along with the detail Books for the inspection of the Head of Circle Postal Account Office.

Detail Books

4.07. Particulars relating to a year's transactions of the Head Post Office including Railway Mail Service, in a Circle are brought to the account, from month to month in a Detail Book separately maintained for each in form D.G. (PA) - 542.

4.08. As soon as each Classified Abstract is ready it should be made over to the Detail Book Poster concerned who should at once proceed to post the figures in the Detail Book. When the postings under each head have been completed the total of the detailed items should be independently cast across

the page to the total column of the Detail Book, without reference to the total already made in the Classified Abstract.

NOTE - The posting of the classified accounts into the Detail book is done in manuscript.

4.09. The posting of the amounts under the detailed Heads and totals under minor heads should be checked independently with the entries in the Classified Abstract. The person who checks the postings is required to put his initials at the foot of each page of the Detail Book and if all the entries of a month on one page of the detail Book are posted by one man and checked by another the poster and checker, severally should place their initials at the foot of the page.

The J.A.O. Book Section will also review monthly the postings in the Detail Books of a few offices by rotation so as to complete the whole cycle in one year. The results of the review should be recorded in a register in Form S.Y. 3 and the register submitted to the Branch Officer by the 7th of the second month following the month of account and to the Head of the office through the Branch Officer by the end of the second month following the month of account for filling orders.

NOTE - The JAO and the AO in-charge of the Book Section maintaining the combined Transfer Ledger and Abstract will be responsible for ensuring correctness of posting in the Combined Transfer Ledger Abstract in respect of individual items of Rs. 25000 and Rs. 10000 respectively. This review should be conducted after the despatch of Circle Abstract.

4.10. After all the Classified Abstracts of the Circle have been posted and the postings totalled the amounts of Account Office adjustments relating to post Offices in the Circle should be incorporated by posting into the Circle Detail Book under each detailed head the net amount relating to it as worked out in the Combined Transfer Ledger and Abstract vide Paragraph 7.10 the monthly total relating to Post Offices, including the cash transactions and the postings from the Combined Transfer Ledger and Abstract should then be struck also incorporating the T.E. extracts received from G.S. Section of Circle Postal Accounts Offices Calcutta and also from Dy. Director PLI, Calcutta in the Detail Book Amount appearing in the settlement Account Abstracts of a Circle under different heads should then be posted under the respective heads in the appropriate place of the Circle Detail Books.

4.11. The grand total (monthly) representing the monthly totals of Post Offices and the Settlement Accounts Abstract should then be struck. The progressive total under each head should then be worked out by bringing forward the total progressive figures up to the previous month under each head just below the grand monthly total in the page of the current month. The Details Books will then be made over to the poster of the Circle Abstract.

Circle Abstract

4.12. The next process is the preparation of the Circle Abstract of Receipts and Payments of each Circle in Form No. D.G. (PA)-549. The Circle Abstract should be prepared in three parts, viz:-

Part I - Consolidated Fund of India

Part II - Contingency Fund of India

Part III - Public Account

There should be one such Abstract for each month. Every head for which a column is provided in the Detail Book also appear in the Circle Abstract. Against each of these heads should be entered the total of the month's entries

i.e. total of cash transactions and Accounts Officer transfers as shown in the Detail Book.

4.13. The Column headed “Monthly Total” and "Progressive Total" in the Circle Abstract should be filled in by the Account Office from the Detail Book.

NOTE - Heads for transactions which do not appear in the Classified Abstract (for instance, Foreign Money Orders) but pass into the Postal Accounts through adjustments made in the Circle Postal Account Office, will be posted in the Circle Abstract.

Closing the Circle Abstract

4.14. The totals of the receipts and payments in the circle Abstract should be checked against the statement of Disburser's Accounts (See paragraph 4.6) from which should be posted, also the opening and the closing balances for the month. The grand totals of receipts and payments including respectively the opening the closing balances for the month must always be equal for each Circle.

A statement of disbursers' Accounts should be prepared and proved for each Circle, as laid down in paragraph 4.3. The statements should be submitted to the Head of the office along with the Detail books and circle Abstracts after agreement for his review and signature of the circle Abstract. He should also initial the memo of submission which should be attached at the end of the detail Books in token of the review.

Submission of Accounts to the headquarters office

4.15. The Circle Abstract should be forwarded to the Head Quarters Office by the 16th of the Month following the month of account. Care should be taken that the dispatch of the Circle Abstracts is not delayed, as on their

punctual receipt in the P.A. Wing of the directorate depends the submission by that office on the due dates of the several returns to Budget Branch of the Director General of Postal Services and the Controller General of Accounts of Ministry of Finance.

4.16. Book section also prepares various other statements for submission to the P.A. wing of Directorate, Postal Circle offices and other authorities and furnishes various types of information concerning accounts to the different sections in the Postal Accounts office. The various inward/outward returns and the registers maintained in the section are detailed in Annexure I and Annexure II.

Statement Group

4.17. This group is entrusted with the duty of compilation of various types of statement required to be submitted by the Accounts Office. The list of statements is given in annexure III.

Consolidation of Accounts in the Headquarters Office

4.18. The Book Section of two Headquarters Office receives Monthly circle Abstracts (From DG (PA)-543, 543-A (etc.) from all Postal Accounts offices.

As soon as each of the circles abstract is received in the book section the opening balance of the month will be checked against the closing balance of the last month.

General Abstract

4.19 The next process is the preparation of the General Abstract of Receipts & Payment for the whole of the department in form No. D.G. (PA)-555. The General Abstract is arranged in vertical column of which the first

column shows the names of the Postal circles and the remaining column the heads of account. The closing entries at the foot of each page are as follows:

Heads of Account

Total Cash

Total Previous Cash

Total Progressive Cash

4.20. In the first instance the cash general Abstract should be prepared in loose sheets and on the completion of month's postings bound up in three separate volumes one for Part-I consolidated Fund of India - Receipts and Expenditure, another for Public Accounts- Receipts and the third for Public Accounts Expenditure. Each item appearing in the Circle Abstract should be posted into the General Abstract will bring out under each Major, sub Major, Minor and detailed heads of account the total transactions for the month as well as the total progressive figures upto the end of the month.

General Statement of Disbursers Accounts

4.21. A general statement of all the Disbursers' Accounts for a month is prepared in the Headquarters office in Form No. DG(PA)515. In this form the names of Circles are entered in column 1 and against these are posted the grand totals of receipts and payments as well as the opening and closing balances of each circle.

The form thus prepared brings together the aggregate of the month's receipts and payments with the opening and closing balances of all disbursing officers and so furnishes an effective check on the totals of the General Abstract. The latter shows the amounts received and paid on all accounts while the former shows the amounts received and paid by all account officers. The grand totals in both should therefore be equal.

NOTE - A certificate should be recorded in the statement of Disbursers' Account below the Grand Totals of Receipts and Expenditure for a month thus: "Gross totals have been checked and the grand totals of receipts and expenditure agreed". This certificate should be signed by the accountant of the compilation group. The General Abstract along with the General Statement of Disbursers Account should then be submitted to the Dy. Director General (Postal Account) for review by the end of the second month following the month of account.

Compilation and Dispatched of Monthly and other Periodical Returns:

4.22. A progressive statement in Form No. D.G. (PA)-556 showing the revenue, service, capital, 357- Dividend to General Revenues and 358- Appropriation from P and T Surplus should be compiled from the General Abstract and forwarded to budget Branch of the Director General of Postal services at the end of each month following that to which it relates.

4.23. A statement showing progressive expenditure booked against Central Grants of Appropriations under the Major heads (i) 766-P. Loans and advances by the Central Government (ii) 249- Interest Payments (iii) 268 pre-partition payments and (iv) 216 Audit should be compiled by the Book Section of the Head quarters Office in form M.S.O. (T)-95 and forwarded to the Controlling the composite grant so as to reach him by the 15th of the Second month following the month to which the statements relate. While preparing the statement the total of the figures of expenditure of the Grant as a whole should be shown separately under 'Voted' and 'Charged' against each Grant.

4.24. An abstract account of progressive receipts and charges under major and minor heads should also be compiled from the General Abstract in form D.G. (PA)-557 for submission to the Secretary to the Government of India in the Ministry of Finance and the National savings commissioner, Nagpur. The

account should be dispatched on the last day of the month following that to which it relates. Every care must be taken to make the account correct as the figures are printed by the Ministry of finance and become the standard for reference. The Officer-in-charge of the Book Section should personally examine the figures as peculiarities in them may easily draw his attention to errors that may have been committed in the compilation of the account.

4.25. A statement showing the amounts booked under the head "Officers who retired on or before 1st April 1937 "under 355 Postal Services G. Pension for the whole year should be furnished to the Director of Audit Central Revenue so as to reach him by 30th September each year at the latest.

- (i) Figures for the whole year - by the 1st August of the year following that to which the figures relate.
- (ii) Figures for the first six months - by the 15th November of each year.
- (iii) Figures for the first eight months - by the 5th January each year.

4.26 Deleted.

Statement of net Receipt on Account of Income Tax and Super Tax

4.27. Soon after the closure of the account for March every year, each Circle Postal Accounts Office should send an annual statement to the P.A. Wing of the Directorate in the following form showing the net figures under each head after deducting refunds in order to enable him to furnish a consolidated statement to the Secretary Central Board of Revenues, New Delhi after verification with booked actuals-

- I. Taxes on Union Emoluments -
 - (i) Income Tax

- (ii) Super Tax
- II. All other taxes on Income other than corporation Tax-
 - (i) Income Tax
 - (ii) Super Tax
- III. Surcharge (Central) (All items)
- IV. Special Surcharge

NOTE - (a) Deductions from interest on Government Securities as booked by each Director / Dy. Director of Accounts (Postal) should be shown under item II (i) above.

(b) Surcharge in respect of the above should also be shown separately under item (III).

After the closure of Supplementary Accounts for March also, a similar statement should be sent by each Director / Dy. Director of Accounts (Postal) to the P.A. wing for similar action.

The Director of Accounts (Postal) Calcutta will, in addition, send an annual statement of collection of figures of Income Tax on account of collection of figures of Income Tax on account of 'Deduction from interest on Government Securities' along with the annual statements, showing the figures advised to all the Directors/ Dy. Directors of Accounts (postal) for incorporation in their Books. Income Tax and surcharge should be shown separately.

MARCH ACCOUNTS**Procedure in the Circle Accounts Offices**

4.28. As soon as the accounts for March are closed and examination of the account figures should be made by the circle Accounts offices to see what corrections due to misclassification, errors and omissions are required to be made therein. These adjustments should be made in the accounts for March (supplementary) and approved by the JAO. The adjustments referred to in Paragraph 7.2 *ibid* should, however, be approved by the Accounts officers.

4.29. Deleted.

4.30. Deleted.

Procedure in the P.A. Wing of the Directorate

4.31. The accounts for March should be closed as usual and the monthly account returns should be submitted to authorities concerned on the due date. No transactions should be left over for adjustment in the supplementary accounts which could very well be included in those for March.

4.32. On receipt of the Circle Abstracts for March, the book section of the P.A. wing should prepare a General abstract for march for the whole of the Department in the manner laid down in Paragraph 4.19 Another general Abstract should also be prepared taking into account progressive figures only upto March as shown in the Circle Abstracts. A reconciliation should then be made between the two sets of figures under the detailed heads under each Abstract and errors and discrepancies which can be located on the spot should be set right by a formal transfer entry or by plus and minus entries (see Article 246 of Account code Vol. IV) against the respective heads provided that the figures reported monthly to the ministry of Finance and the nominated Accounting Authority are not altered thereby. Due intimation of such

corrections should be sent at once to the Circle Postal Account Office concerned for incorporation in the detail books concerned. An abstract of transfer entries for Postal Circles for March should be sent to the Circle Postal Accounts Officers concerned. Discrepancies or errors which cannot be located should be referred to the Circle Postal Accounts Offices concerned and settled promptly.

4.33. After reconciliation the progressive figures for March should be reported to the nominated Accounting Authority and the Secretary to the Government of India, Ministry of Finance on the 15th June in Form No D.G. (PA)-557. A progressive statement in Form No D.G. (PA)-556 showing the revenue and service charges of the Department for March should also be sent to the Budget Branch of the Director General of Postal Services and Budget Section of P.A. Wing a week after the closing of those accounts. Although the accounts for march may be corrected by subsequent entries (see paragraph 4.34) the despatch of these statements should not be delayed merely for the reason that they are not absolutely complete but every endeavour should be made to incorporate in them all adjustments and correction that can possibly be made by the date of despatch.

Adjustments After the closure of march Accounts Compilation.

4.34. Corrections or additional entries made in the accounts of Circle Postal Accounts Offices for the past year, after the submission of the March accounts, should be forwarded to the P.A. wing in the form of circle Abstracts so as to reach that office by the 28th June. These entries should be very few and mostly for rectifying misclassifications or errors in the accounts for the year just closed.

4.35. From these Circle Abstracts, General Abstract should be compiled in the P.A. wing. An account should be rendered to the controller General of Accounts, ministry of finance in Form No. D.G. (PA)-560. Another account in Form No. D.G. (PA)-557 should be furnished to the Ministry of finance with a

copy to national Savings Commissioner. These accounts for March supplementary should be issued by 1st August. A progressive statement in Form No. D.G. (PA)-556 showing the revenue and service charges of the Department for March Supplementary should be sent to the Budget Branch of the director General of Postal Services (P.A Wing). These accounts should issue a week after the closing of March Supplementary accounts Corrections, if any, subsequently carried out, should be intimated to the Controller General of Accounts ministry of Finance for being incorporated in the account already sent by the date prescribed by him after which no more corrections in the accounts will be accepted by him.

NOTE 1 - Before submitting the account to the Controller General of Accounts ministry of Finance, it should be ensured that there are no discrepancies between the figures appearing therein certificate to this effect should be recorded on the account in the following form :-

Certified that-

- (i) The totals under each major head and those on the Abstract pages have been checked.
- (ii) The figures shows in the Abstract Appropriation Accounts (Central) have been checked with the corresponding figures appearing in the Account.

NOTE 2 - Adjustments after the closure of the Supplementary Accounts for March should be reported to the Director General (Postal Accounts) supported by an explanation from the Head of the Circle Postal Accounts Office of the reasons why it could not be made earlier.

4.36. Journal entries are also made to rectify misclassifications arising out of errors and omissions. Urgent steps should be taken to collect the

information necessary from the officers concerned to admit such corrections being embodied in the accounts for March. Failure on the part of any officer to comply with requisition for such information with due promptness should be brought to the special notice of the Postal Directorate.

4.37. Another cause for submission of Journal entries arises from the unsatisfactory manner in which the accounts for March are examined before submission to the P.A. Wing of the Directorate. To avoid this Circle Postal Accounts Offices should before the March accounts are despatched to the P.A. Wing of the Directorate institute a detailed comparison of the booked expenditure and the Revised Estimate figures in respect of fluctuating charges to detect serious misclassifications and to rectify them. An analysis of the account figures and their comparison with the revised estimates hold also be taken up in the P.A. Wing at an early date and performed thoroughly. It should receive the close personal attention of the officers-in-charge.

4.38. All transfer entries made in the Circle Postal Accounts Officers relating to the second batch of Journal entries should be passed by a Group A or B Officer. While passing such entries, the officer should see whether there has been any avoidable delay in effecting adjustment should be brought to the notice of the Director General.

4.39. In regard to debt heads and Remittance transactions between the Circle Postal account offices, the following procedure should be observed:-

- (a) Advices of transfer from one circle Postal Account office to another not adjusted by the responding office upto the end of March should be brought specially to the notice of the Director General by the debiting account office.
- (b) Debits to another Circle Postal Account Office should not be raised after March without the previous consent of the responding office.

4.40. Adjustments relating to Debt and remittance heads not affecting service heads which can be made in the subsequent year's account without breach of rules should be included in the Journal entries.

NOTE - No additional batch of Journal entries relating to the Finance and Revenue Accounts will be permitted except for very special reasons.

ANNEXURE I

(Referred to the Para 4.16)

Returns / Statements Book Section

1. Statement of expenditure on Loans and advances to Headquarters.
2. Progress of expenditure under certain Heads (TA, Salaries, DA, and Wages etc.)
3. Statement of Fixed and fluctuation in respect of various heads to headquarters /P&T Dte. through PA (Misc.).
4. Furnishing of any Misc. Information regarding booking in Detail Book to Headquarters/ DG.
5. Statement showing expenditure under 355 Postal Services.
6. Statement to various sections:-
 - (i) SB (Deposits)
 - (ii) CC (Issue, Discharge, Bonus).
 - (iii) GPF (Deposits, withdrawals, Interest).
 - (iv) C.T.D. (Deposits, withdrawals, Interest).
 - (v) M.O. (Issue/Paid).
 - (vi) Account current Remittance Drawings from Try.)

ANNEXURE II

(Referred to the Para 4.16)

Registers Book Section

1. Detail Books.
2. Combined Transfer Ledger
3. Bi8furecation registers Unit-wise viz. Headquarters /Dg/PMG.
4. Review report register of classified abstracts.
5. Register of defects/ omissions in the submission of accounts.

ANNEXURE III

(Referred to the Para 4.17)

Statement Group

1. Compilation of monthly approximate actuals S.B., C.C., D & E Debit/ Credit etc. to D.G.
2. Consolidated reasons for variations between actuals of last month and corresponding month of last year.
3. R.R. Statement to all Sister A.O.'s
4. Statement of BPOs paid.
5. Statement of IRC issued.
6. Statement of IRC Exchanged
7. Trust in Trust Account
8. Statement of Irish Postal orders paid
9. Hindu Family Annuality Fund.
10. Statement of I/Tax
11. Statement of T.A.
12. Statement of Custom duty with T.C.
13. Statement of PLI Civil wing Loan
14. Statement of PLI OTL
15. Statement of PLIMWOT Loans
16. Statement of PLI payment civil wing loan
17. Statement of PLI payment MW loan
18. Statement of PLI Recoveries C.W.L.
19. Statement of PLI recoveries M. Wing

20. Schedule of PLI receipt pension liability
21. Schedule of PLI payment pension liability
22. Baroda Insurance Fund Payment.
23. Monthly review of revenue position each circle.
24. Advance statistics under SB, CC etc.
25. Prize money statement.
26. Statement of NDF MO free of commission.
27. Circle Register NDF suspense
28. Remittance Register NDF suspense
29. Monthly static Revenue/ Expenditure for publication in the monthly statistics.
30. Statement of delay in despatch of various statements to headquarters.
31. Statement of CWRC issued for Malaya and Phonong.
32. Statement of C.W.R.C. issued other than Malaya.
33. Statement of write back of amounts already written back to Misc. Govt. Accounts.
34. Report under suspense account progress of liquidation.
35. Four monthly reports under suspense debt, and remittance heads.
36. Statement of income tax.
37. Certificate that approval of appropriate authority obtained relating to suspense for each items after complete analysis.
38. Statement of review of balance under debt etc. heads
39. Consolidated statement of cash balances certificate of agreements.
40. Statement of cases of acceptance of balance which have been unduly delayed.

41. Statement of review of balance in respect of Heads for which statement are prepared on All India Basis for which adjustment have been sent to Headquarters for acceptance.
42. Statement of write back of amounts of balance under suspense/ remittance Heads unto 56-57 written off to Part V. Misc. Govt. Accounts.
43. Six monthly ways and means.
44. Eight monthly ways and means.
45. Clearance of outstanding suspense Remittance Heads and difference between Ledger/ Broadsheet.
46. Revised proposal for write off as above.
47. Allied correspondence of the above items.

CHAPTER V

REMITTANCES

Introductory

5.01. Remittance transactions in the Department of Posts are of two distinct classes viz:-

- (i) Transfer of funds between two disbursing officers of the same or other Department and :
- (2) Transfer of funds to and from Military Treasure Chests.

The procedure of accounting relating to these classes of remittances is given in the following paragraphs.

I. TRANSFERS BETWEEN TWO DISBURSING OFFICERS

General

5.02. Deleted

Local Remittances

5.03. For the check of local remittances a Register in Form M.S.O. (T)-91 should be maintained in each Circle Accounts Office one for each Circle. The Cash Account should be examined to see whether it contains any payments on account of remittances to another office in the same circle and the accountant should post into the Register all remittances so charged placing his initials against the total debits of each unit struck and at the same time filling in

the columns "Receiving Office" with the name of the office to which the remittance has been sent.

The remittances acknowledged should be posted, if the remittances are between the offices within the same circle, against the corresponding debits. In the rare case of a credit proceeding the debit, it should be posted against the first vacant line of debit in the Register and should be brought to the notice of the Accountant in whose accounts the debit must be looked for in order that he may watch the debit and post it (when traced) in the proper place.

If the remittance is acknowledged by an office in another circle but under the same account Office the responding credit should be posted in the check register of that circle and the number of the item in the register should also be noted against the entry of the debit in the Register of the debiting office and initialled by the accountant.

NOTE - A remittance check register is maintained by Book section and posting made by the accountant of that Section with reference to Cash Accounts etc.

5.04. In the cases in which the transfers are effected through an advice of transfer debit or credit the officer to whom the amount is transferred returns after acceptance the advice of the transferring officer for submission to the Accounts Office in support of the entry in the accounts of the transferring officer. The Accountant should take necessary adjustment only on the authority of the accepted advice.

5.05. When the credit does not agree with the debit the accountant who posts the credit must bring the difference to the notice of the Accountant who deals with the accounts in which the debit appears in order that he may take necessary action for its adjustment. The unadjusted balance will be carried forward and the adjustment, when made must be noted in the Remittance Check Register.

5.06. When remittances acknowledged do not appear in the Cash Accounts but are required to be adjusted in the Account Office, the Accountant of Debiting office should enter the particulars in the Remittance Check Register and send the necessary vouchers to the Accountant of the Acknowledging Office to enable latter to make the adjustment and post the corresponding credit in the Register.

5.07. Immediately after the Detail Books are closed, the postings in the Register should be totalled and the total debits and credits (current month) agreed with the totals of the Detail Books. All unadjusted debits and credits of the current year should be carried forward in full details as the starting entries of the Check Register for the next month. At the close of the accounts of a year the outstanding items of that year together with the outstanding items of previous years, if any, should be collected in a separate register in form ATM-91, one for each circle. As and when these items are adjusted a note to that effect should be kept against such items together with the month of adjustment.

For working out the balances and to facilitate agreement of the total outstanding at the close of a year two forms of ATM-131 (1st page of the Objection Book) one for debits and the other for credits, should be attached to the Remittance Check Register of the current year. The outstanding debits and credits should be posted in the ATM forms separately and be balances after taking into account monthly adjustments, worked out month to month as is done while closing the objection Book. The Register should be closed on the 5th of the second month following the month of account and submitted to the Accounts Officer through the J.A.O. for review.

5.11. In the Receiving Office the advices should be entered serially in a Register in which the disposal of each advice (i.e. the date of return of the accepted advice) should be noted against it. This Register should be reviewed by the J.A.O. once a week and submitted to the Branch Officer at the end of each month.

5.12. A statement of the debits and credits to each Account Office (showing the number, date and amount of each advice of transfer) should be prepared monthly in Form No. D.G. (PA)-64 in triplicate as soon as the Detail Book is completed and sent to the Receiving Accounts Office concerned in duplicate for verification and return of one of the statements duly verified. The statement should be sent out by the originating office by the sixth of the second month following the month of account and the receiving office should return it by the last week of the second month following the month of account.

5.13. Deleted

Remittance with Telecom Accounts wing

5.14. After the March accounts are closed the Headquarters Office (Book and Budget Section) should prepare statements from the booked figures, showing the opening balance total debits total credits and closing balances and forward them to the respective Circle Accounts Office for verification and reconciliation of discrepancies. The Circle Accounts Offices will then take steps to reconcile them by reference to other Account Offices concerned it being remembered that there should be no outstanding under the "Remittance" head at the close of the year's accounts.

II. TRANSFERS TO AND FROM MILITARY TREASURE CHESTS

5.15. Payments and drawings on this account appearing in the Post Office accounts (vide Appendix 6 of the Posts and Telegraphs Financial Hand Book, Volume I (Second Edition, Second Reprint) should be adjusted by the debit and credit respectively to the Defence Accounts Officer concerned.

Settlement Accounts

5.16. With effect from 1st October, 1960 the balances of the Posts and Telegraphs Department were separated proforma from the balances of the Central Govt. The P & T Balances so separated however continue to be treated as forming part of the balances of Central Govt. for regulating the ways and means arrangements. As a result of this change the Posts and Telegraphs Account has been opened in the books of the Reserve Bank of India for the P & T Department as a whole, with subsidiary accounts in favour of each of Director /Dy. Director of Audit and Accounts of the P&T Department (now Director /Dy. Director of Accounts (Postal) and CAO's Telecom). All transaction between the P&T department on the one hand and the State governments, Railways, defence and other Departments of Central Govt. on the other hand are settled through the Reserve Bank of India. The accounts exchanged in this connection are known as settlement accounts.

A/c Current Section of PAO

5.17. A/c Current Section of PAO of the Postal Accounts Offices is responsible for inter-Government and inter -Departmental adjusts and for proper accounting of cash transactions taking place at a treasury Bank. This section is also responsible for placing Postmasters in account with one or more branches and / or agencies of reserve Bank of India for drawl of funds. Cash transaction relating to the Department taking place in the branches and agencies of the Reserve Bank of India are directly accounted for in the Books of the Bank against the P & T Accounts. These cash transactions taking place at the non-Banking treasuries, non-Banking sub-treasury under a Banking treasury, shall be incorporated in the treasury accounts in lump sum for each Director/Dy. Director of Accounts (Postal) under the head "Adjusting Account with P & T". For these transactions as well as other transactions arising in the books of Central /State Govt. the Civil accountants General will initiate action for effecting monetary settlement between the balances of the Central and State

Govts. and of the P & T Account, through the Central Account section of the Reserve Bank at Nagpur.

5.18. For transactions other than cash transactions other than cash transactions with Bank and non-Bank treasuries, arising in the books of the Department of Posts on behalf of State Govts. and other Department of Central Govt. (including Railways and Defence Departments) the concerned Director/Dy. Director of accounts (Postal) will send an advice thrice a month on the 10th, 20th and at the end of the month (25th April at the latest for the month of March) for the net amount due to or from each Civil, Railway or Defence Accounts officer, to the Central Accounts Section of the Reserve Bank of India at Nagpur for adjustment against the balance of the State/Central Govt. or Railway Deptt./Defence Services as the case may be. Similar action will be taken by the Railway/Defence Accounts Officers in respect of P&T transactions originating in their accounts.

NOTE - The advices would be sent in the revised format as per 'Annexure A' to this chapter. As all the Accounting units have been allotted distinct code numbers by the Reserve Bank of India to facilitate computer processing of Government transactions the same in respect of the circle Postal Accounts offices as well as in respect of the other Accounts offices with whom the transactions are to be settled should invariably be indicated in the manner prescribed in Annexure A.

5.18A. The Controller General of Accounts may authorize on the merits of each case. Proforma adjustments (i.e. without effecting monetary settlement through the Central Accounts section, RBI) to be effected through the Finance Accounts in the type of cases: (i) in which normal mode of settlement is through RBI, CAS, Nagpur i.e. settlement between Railways, Posts and Telegraphs and Defence Deptts. interest and where the settlement could not be effected before 25th April and (ii) the aggregate amount of the transactions to

be adjusted between the accounting units under them is not less than Rs. 1 lakh gross credits of gross debit.

The proposals for such adjustments should reach C.G.A. before the date prescribed for the purpose, in the time schedule for the closing of the annual accounts laid down by him.

5.19. Account jurisdiction of the DAP The account jurisdiction of the director /Dy. Directors of Accounts (Postal) shall be as given below:

Jurisdiction	Postal Circle
Director of Accounts (Postal) Calcutta	West Bengal
Director of Accounts (Postal) Delhi	Delhi
Director of Accounts (Postal) Nagpur	Maharashtra
Director of Accounts (Postal) Madras	Tamil Nadu
Director of Accounts (Postal) Kapurthala	Punjab
Director of Accounts (Postal) Hyderabad	Andhra Pradesh
Director of Accounts (Postal) Trivandrum	Kerala

Jurisdiction	Postal Circle
Director of Accounts (Postal) Cuttak	Orissa
Director of Accounts (Postal) Patna	Bihar
Director of Accounts (Postal) Jaipur	Rajasthan
Director of Accounts (Postal) Lucknow	Uttar Pradesh
Director of Accounts (Postal) Bhopal	Madhya Pradesh
DA(P) Jammu	J & K
DA(P) Shillong	Assam
DA(P) Guwahati	N.E.
DA(P) Ahemdabad	Gujarat
DA(P) Bangalore	Karnataka

NOTE - (i) Charges debit-able to the Department for the supplies made and work done by the stationery and Printing Offices at Calcutta and Delhi should be passed on for adjustment by the deputy Chief Pay and Accounts officers at Calcutta and Delhi to the particular postal

Accounts Officer indicated in the indents. Such charges, if they relate to supply of sealing. Wax should be shown separately and not mixed up with other stationery and Printing charges.

(ii) Charges debit-able to the department of posts for the cost of stationery supplied and Printing work done by the state Stationery Depots and State Government presses, should be passed on by the Civil Accountants General to the Postal accounts Offices having territorial jurisdiction over the Postal Circle concerned.

5.20. Drawings from and remittances to the Bank made by officers of the Department of Posts who render accounts to a Postal Accounts officer other than the one under whose jurisdiction the transaction takes place shall be adjusted by the Bank against the balance of the latter Director / Dy. Director of accounts (Postal) who should pass on the items of the Director/Dy. Director of Accounts (Postal) responsible for final adjustment, through P&T Remittances.

5.21. Each office and branch of the Reserve Bank will send to the postal Accounts Officer concerned a Daily scroll for the Postal transactions taking place at that branch duly supported by requisite paid vouchers/ Cheques. A copy of the Scroll will also be furnished simultaneously to the Postal unit concerned by the Bank. The Central Accounts Office of the Reserve Bank of India at Nagpur will also send monthly to the Director/Dy. Director of Accounts (Postal) a statement of total Receipts and payments in respect of cash transactions for each branch of the Bank under the jurisdiction of that Postal Accounts Officer for the transaction month during the last week of succeeding month. The Postal Accounts office will scrutinise the statements of branches with reference to the monthly statements of branches with reference to the monthly statements *ibid* and discrepancy, if any noticed be reported to the Reserve Bank of India, Nagpur through 'DESCREPANCY STATEMENT ' vide proforma at Annexure-B of this chapter accompanied by certified copies of the relative Bank branch statements received from the H.P.O. concerned. The central Accounts Section, on the basis of the discrepancy Statement afford

necessary debit/ credit to the Government account under advice to the Postal Accounts office and to the bank concerned.

Similarly the Treasury Officer will send monthly to the Postal Accounts Officer concerned a schedule of payments and receipts in duplicate accompanied by paid cheques or chalans on the 11th and on the 1st of the following month for the amounts drawn from and remitted to his treasury by the Postal disbursing officers. Copies of such schedules will simultaneously be sent to the concerned Civil Accountant General.

5.22. (a) On receipt of settlement Accounts from the civil A.G. concerned the figures shows therein relating to purchase of stamps by Post Offices should be reconciled with those appearing in the P.O. schedules / copies of A.C.G. 39 indents received from the PA Section [vide Para 3.18 (iv) and the credit afforded by the A.G. will be classified as "8661-Suspense Accounts (Postal) 102-A.G. suspense Ordinary Postage Stamp Suspense (Deduct from debit) ".

N.B. - Care should be taken to see that the credits on account of purchase of ordinary stamps by Postmasters for the period prior to 1-4-85 and which are passed on through settlement accounts by State A.G. from April 85 onwards are adjusted under the final head "155" instead of under suspense.

Since the Post offices tender cash / cheque to the treasuries and obtain the Postage stamps and stationary, normally there should not be any difference between the figures as shown in the cash Account of the Post Office and those appearing in the settlement Account received from the civil A.G. In the event of any difference the same should be either debited or credited to "unclassified Suspense" so that there is no outstanding balance under the head "Ordinary Postage Stamps suspense", once the settlement accounts have been received for the month in respect of treasury concerned. The eventual clearance of amounts thus taken to "U.S.C." will be watched H.O. wise by the account Current Section by pursuing the correspondence with P.A. Section/ Postmaster etc.

A separate broadsheet and other connected Registers will be maintained by the account Current Section for this new suspense head "ordinary Postage stamp suspense' to facilitate a careful watch over the progress of clearance of balance outstanding under this head. It should be ensured that at the time of closure of the accounts for the year, the broadsheet for the suspense head of account closes with a 'NIL' balance except to the extent of non-receipt of settlement Accounts in respect of specified treasure is from the Civil A.G.

A Quarterly report of progress of clearance of the outstanding balance under the suspense head should be sent to the head of the circle as well as to the PA Wing of the Directorate in the first week of October /January /April / July for the quarter ending June/ September/December/March respectively in the form shown below.

Progress Report on outstanding Accounts due from State Accountant General for sale of ordinary postage stamps for the quarter ending _____

Name of the circle _____

Sl. No	Head of Account	Operating balance for the quarter	Raising	Adjustments	Closing Balance	Action taken for the clearance of outstanding	Remarks
1	2	3	4	5	6	7	8
1.	Ordinary Postage Stamps suspense						
2.	Amounts adjusted under U.C.S. due to discrepancies between P.O. figure and settlement Account figure						
	Credit						
	_____ Debit						

(b) In respect of other transactions appearing under subheads of "Drawings from Treasury/ Bank' and "Remittances to Treasury / Bank" booked under '858 - Suspense Account - Suspense Account - P&T' the transactions pertaining to Treasuries, these debits and credits will be cleared on receipt of Settlement Account from the civil Accountant general by crediting the head "Remittances to Treasury" and debiting the head "drawings from Treasury" by per contra adjustment to "Central Accounts Office Reserve Bank Suspense". Amounts booked against these heads of account will be cleared on receipt of the statement of monthly receipts and payments or the clearance memo from the central Accounts Section of Reserve Bank of India, Nagpur by transfer or per contra adjustment to the Head " 8675- Deposits with Reserve Bank ".

Receipt and Opening of covers containing Bank scrolls.

5.23. (a) The covers containing Bank Scrolls received from the respective Banks in the Receiving Branch should, from the names of the Bank appearing on the covers be segregated and made over to the Account Current Section through a skeleton register.

(b) The covers should be sorted out in the Account Current Section alphabetically bank wise and then opened. The Daily Scrolls relating to each bank should then be sorted out serial wise and date wise and in-indexed in a skeleton register in Form D.G. (PA)-505 so as to ensure the receipt of the Scrolls each day from each Bank.

Receipt and Indexing of Treasury Schedules

5.24. The bi-monthly treasury schedules due on the 11th and on the 1st the following month when received from the Treasury should be transmitted to the Account Current section through a skeleton Register on receipt in the Account Current Section the schedules should be sorted out in alphabetical order of the treasuries falling under the jurisdiction of each Postal Circle and indexed in a Skeleton Register in Form D.G. (PA)-522 which should be

maintained separately for each circle. The schedules should thereafter be handed over to the concerned accountant whose dated initials should be obtained in the column meant for this purpose.

Checking of Daily scrolls

5.25. The Daily Scrolls received by the accountant concerned should be dealt with as under:-

- (a) They should be checked with reference to the challans, vouchers and cheques.
- (b) It should be verified that the total has been correctly brought forward from the previous day's Scroll and that the progressive totals have been worked out correctly. The missing scrolls detected during the check should be called for telegraphically from the bank.
- (c) All the Scrolls for a particular unit should then be tagged date-wise and separately for each branch of the Bank for that unit, It should be verified at the end of the month that all the Scrolls have been received.

Checking of the Treasury Schedules

5.26. The treasury schedules received by the Accountant concerned should be dealt with as under:

- (i) It should be ensured that all the supporting documents have duly been received. The missing ones should be called for promptly by issuing references. One copy of the schedule checked with paid vouchers etc. and duly countersigned in token of such checks should be sent to the Civil Accountant general concerned. The

Civil accountant General should on receipt of the countersigned copy of the schedule from Postal Accounts Officer verify the correctness of the schedule received from the Treasury and the adjustments already made on the basis of this and in case of any discrepancy in the two schedules, take up the matter with the Treasury Officer to reconcile the discrepancy.

- (ii) After checking the totals of the 1st and 2nd period schedules the totals should be entered in a Register in the following form for the purpose of agreement with the corresponding figures appearing in the Settlement Account One Register should be maintained for all the treasuries in a circle the names of the treasuries being noted in the same order every month. Separate folios should be reserved in the Register for recording the figures for receipts and payments according to treasury schedules received.

Sl. No.	Name of Treasury	Amount		Total	As per settlement A/C	Difference		Action taken
		1 st Pd.	2 nd Pd.			More	Less	

**Pairing of the Posts and Telegraphs Schedule with the Bank Scroll
/Treasury Schedules**

5.27. The items appearing in the Postal Schedule should then be paired item by item, with the Bank Scroll/Treasury Schedules. Items paired during the same month should be ticked in red pencil both in the Postal Schedule as well as in the Bank Scroll/ Treasury Schedules. There will be some items both in the Bank/Treasury Schedules and Postal Schedules which will be pair-able with the unlinked items of previous month, which stand noted in the "Register of unlinked items", described below. The amount of each such item should be noted in the relevant folio of the said register against the corresponding items and in the case of the month in which responding item has appeared. The serial number and the month in which the original item remained unlinked should be indicated in blue pencil against the item so paired in the Bank Scroll / Treasury Schedules or the Postal Schedules as the cash may be. To arrive at the total amount of items paired against the previous month's unlinked items, postings made in the relevant monthly cage of the aforesaid register should be totalled.

Register of Unlinked Items

5.28. After completing the pairing in the above manner, the items remaining unlinked in the Bank Scroll / Treasury Schedules or Postal Schedules should be transcribed with full details in two separate registers in Form DG (PA) - 506 / 523, one for items included in the Postal Schedules but not in the Daily Scroll / Treasury Schedules and the other for the items included in the Daily Scroll/ treasury Schedules but not in the Postal Schedules.

5.29. The pages in the register should be serially numbered and separate pages allotted for each of the several branches of the bank having remittance transactions with a Postal unit. there will be some unlinked items but wiped out by transfer entries in Account Current Section - (i) Bank transactions pertaining to the disbursing officers, under the jurisdiction of the other Circle Account

ITEM REMAINING UNLINKED IN P&T SCHEDULES

Name of the Banks Branch	Opening balance		Additions during the month		Total		Amounts paired / adjusted during the month		Closing balance		Closing Balance as per Register of unlinked items of Bank Scroll T.S.		Difference of columns 6 & 7	
	Rs.	P	Rs.	P	Rs.	P	Rs.	P	Rs.	P	Rs.	P	Rs.	P
A.														
B.														
C.														
D.														
Total for the P&T Unit														

Total

for the P & T Unit

NOTE 1 – The items remaining unpaired in these registers at the close of a financial year should be copied as opening entries in the registers for the next year. In copying, the outstanding of each year should be kept segregated. The total of items so copied should be struck and agreed with the closing balance of the previous year. This fact should be certified over full dated signature of dealing assistant and sectional J.A.O.

NOTE 2 – The registers should be submitted to the Branch Officer - in charge along with the broadsheet on the last date of the second month following.

Check over accuracy of Pairing

5.31. In order to check the correctness of pairing, the total amount of items paired against previous month's unlinked items and of items carried forward as unpaired should be transcribed in the Register of Commission o Posts and Telegraphs with Bank figures in Form GD (PA) – 507 [Form DG (PA) – 524 for items relating to Treasury].

NOTE – The figures in columns 4, 5, 9 and 10 should be taken from the Register of unlinked items [D.G. (PA) – 506 & 503].

The amounts paired during the same month as worked out in column 7 and 12 of this register will agree with each other (if the pairing work has been done properly). While working out the balances in columns 7 and 12, the Transfer Entry adjustments noted in columns 5 and 10 should be excluded. In the event of disagreement between Columns 7 and 12 mentioned above the discrepancy should be located and agreement between two figures effected.

The process of work described in Paras 5.27 to 5.31 and (v) should be completed by the 15th of the 2nd month following the month of account.

5.32. The reconciliation statement of Remittances from and to bank received in duplicate on the 11th of the following month should be verified with reference to the Register of Compression of Postal figures with Bank figures, Register of Unlinked Items, Postal Schedule and Bank Scrolls and one copy returned duly verified to the Postal unit while the other copy should be kept as office record.

Circle Broadsheets

5.33. A circle Broadsheet of the transactions of all the Postal units in a Circle should be maintained in Form D.G. (PA)-508 in respect of transactions with Bank and in Form DG (PA) 525 in respect of transactions with Treasure.

The figures for columns 4 and 5 of the Broadsheet should be taken from columns 3 and 20 of the Register of Comparison of Postal figures with Bank/Treasure figures [D.G. (PA)-507/524] while those for columns 8 and 9 of the Broadsheet should be taken from Columns 3 and 5 of that Register respectively. The totals of figures in columns 6 and 10 should normally agree with the Details Book figures. The difference in any month would represent the difference between the Postal schedule and the cash Account and / or the progressive monthly figures as per Bank Scrolls and Reserve Bank of India statement figures, In case of transactions with treasury, the difference between the amount shown in column 6 of the Broadsheet and the Detail Book figures, if any, will represent the difference between the Postal schedules and the Cash Account. The difference between the amount shown in column 10 of the Broadsheet and the Detail Book figures, if any, will be due to

- (i) case where the schedules have been received from the treasuries but the amounts thereof have not been included in the settlement account received from the Civil Accountant General,
- (ii) Schedules have not been received but the amounts thereof have been included in the settlement Accounts,
- (iii) transactions not adjustable by the Postal Account Office having been wrongly included in the treasure schedules and passed on to through settlement account.

The difference should be analysed and noted in column 12 of the Broadsheet before its submission to the Branch Officer and should be reconciled promptly by reference to the Postal authorities, Reserve Bank and the Civil Accountant General as the case may be. A systematic and vigilant watch over prompt clearance of these differences should be kept in the same

manner as it followed in clearances of similar differences under Departmental Advances and Credit/Debit suspended items.

All differences not settled within one month should be brought to the notice of the Branch Office in a note indicating inter alia the action taken to clear tem and further suggestions etc. The Branch Officer should explore ways and means to clear the differences and pass appropriate orders on the note. Further action should be taken in accordance with these orders Items which remain unsettled after two months' time should be brought to the notice of the head of the Office through a similar note. The Head of the Office should if necessary, get the case examined by the test check J.A.O. and pass appropriate orders. At all levels it should be seen that adequate action was taken at lower levels for clearance of differences.

The closing balance for each unit worked out in the Broadsheet should be agreed with the balance in column 8 of the closing entry in the register of items remaining unlinked in the Postal schedule.

The Broadsheet along with the register of unlinked items should be submitted to the Branch Officer on the last day of the second month following the month of account.

Reconciliation of Reserve Bank Figures with the Departmental Figures

5.34. Drawings from and Remittances to bank by an officer of the Department of Posts who renders accounts to a Postal Accounts Officer other than the one under whose territorial jurisdiction the transactions take place will be adjusted by the bank against the balances of the latter Accounts Officer, Such transactions shall be passed on through the Posts & Telegraphs Remittances to the Postal Accounts Officers concerned for final adjustment. The Accounts Officer receiving the advice of transfer should examine the same within three days of its receipt and in case any amount is not adjustable in his books, he should take up the matter with the transferring officer.

Reconciliation of Balance of the Posts & Telegraphs Accounts as per Reserve Bank Books with the Department Account Figures

5.34. It is the responsibility of the Postal Accounts Officer to check and verify that the balance of the Postal Account as worked out by the Reserve Bank on its books is correct and agrees with the balance as worked out in their own accounts. In order, therefore to ensure that the adjustment under the head 8675 – Deposits with Reserve Bank are made correctly and the differences, if any, between the departmental and the Reserve Bank figures are promptly reconciled, a register in the following form should be maintained in all the Circle Accounts Officer : -

Register of comparison of amounts booked under the head “8675-Deposits with Reserve Bank” with the amounts accounted for by the Reserve Bank under Post and Telegraphs.

Particulars	Opening balance Brought forward from column 5 of the last month	Debits during the month	Credits during the month	Net Dr. /Cr Balance
1. Circle				
2. Circle				
3. Circle				
Total				
(as per ledger) Total				
as per Reserve Bank statement				
Difference.				

NOTE 1- The differences, if any should be reconciled in the subsequent month and compliance intimated to the Postal Wing of the Directorate by the 10th of the second month following the month of account.

NOTE 2- The register should be submitted to the Branch Officer-in-Charge on the Last day of the month, indicating the action taken to reconcile the difference if any.

NOTE 3- The difference should be analysed as under at the bottom of the register.

ANALYSIS OF DIFFERENCE

S.No.	The Name of the year/ mount to which the difference relates.	Amount	
		Dr.	Cr.
1	2	3	

Total Net Balance (Dr/Cr.)

5.36. In the office of the Director General Postal Services (Postal Accounts Wing) the balance in the Account of each Postal Accounts Officer, as intimated by the Reserve Bank, will be agreed with the departmental figures worked out from the General Abstracts from month to month through a manuscript register maintained for the purpose. The differences, if any, coming

to the notice as a result of this comparison will immediately be communicated to the Circle Accounts Officers concerned for prompt reconciliation and rectification. The net total of the Postal transactions during the month and the closing balance as per departmental accounts under the Postal Account up to that month, as against the opening balance for the month; net credit/debit transactions during the month; closing balance debit/credit for the months per departmental accounts and net debit/credit balance intimated by the Reserve Bank and difference between departmental and Bank figures in respect of the closing balance for the month should be communicated by the Postal Accounts Wing of the Directorate to the Controller General of Accounts every month by the first week of the second month following the month of account. The register should be submitted to the Branch Officer-in-charge of compilation Section along with the report mentioned above.

5.37. General rules and procedures applicable to Inter-Government adjustments as outlined by the Govt. of India Ministry of Finance will apply *mutatis mutandis* to the transactions of the Postal Department also.

Nature and Scope of Inter-Government and Inter-Departmental Adjustments

5.38. Inter Government and Inter-Departmental transactions are of the following kinds: -

(1) Transactions on account of Postal Department arising in the State Section of the accounts of the Civil Accountants General.

(2) Transactions on account of Postal Department arising in the Central Section of the accounts of the Civil Accountants General.

(3) Transactions on account of Postal Department arising in the Railway and Defence Accounts.

(4) Transactions originating in the Postal Deptt. account which are adjustable against the balances of the State Governments, Central Government(Civil) Railway and Defence.

(5) Transactions with England.

Advice of Clearance

5.39 The net amounts due to or from the Department of Posts (Postal Wing) in respect of the transactions mentioned in items 1 to 3 of paragraph 5.33 will be advised by the respective Accounts Officers to the Central Accounts Section of the Reserve Bank of India for adjustment against the balance of the Director / Dy. Director of Accounts (Postal) concerned. Copies of advices together with the schedules and vouchers will be received in the Postal Accounts Offices from the respective non-posts and Telegraphs Accounts Officers. A Register of advices received will be maintained in the Postal Circle Accounts Offices in Form D.G. (PA)-526. A separate Register should be maintained for each Accounts Officer and it should be submitted to Branch Officer at the end of the second month following the month of account. Entries in the Register should be made immediately on receipt of the advice or the memo of clearance as the case may be and a certificate of compliance endorsed thereon. The unlearned balance should be settled with the Reserve Bank by issuing prompt references.

NOTE - Posts and Telegraphs transactions taking place in the non-Bank treasuries in Jammu and Kashmir State will be adjusted under the head "Adjusting Accounts with Posts and Telegraphs" in the State Section of the accounts of the Accountant General, Jammu and Kashmir. The transactions in question, will not however, be settled through the Central Accounts sections of the Reserve Bank, but will be settled monthly in cash by issue of demand drafts by the

Accountant General, Jammu and Kashmir or by the Postal Accounts Officer concerned.

5.40 The net amount due to or from the Account Officers in respect of item 4 of paragraph 5.38 will be devised by the Director / Dy. Director of Accounts (Postal) to the Central Accounts Section of the Reserve Bank of India for adjustment against the balances of the State Governments, Central Government (Civil) Railways and Defence in Form A.O. 12 Copies of these advices along with the supporting vouchers and schedule will be sent direct to the other Accounts Officers concerned. In order to ensure that the advices have been issued in respect of all the amounts booked in the Detail Book under the head 'Account with States/Adjusting Account with Railways/Defence, a Register of Compilation of Schedules as described below will be maintained in the Account Current section.

NOTE - Jammu and Kashmir state transactions taking place in P&T Books will be taken under the head 'Account with State, etc. (P&T)' by the Postal Accounts Officers concerned. The transactions in questions will settle monthly in cash by issue of demand drafts by the Accountant General, Jammu and Kashmir or the Postal Accounts Officers concerned.

Register of Compilation of the Schedules

5.41 A consolidation of the schedules prepared in respect of booking under each of the detailed heads falling under 'Account with States and Adjusting account with Railways/Defence received from the various booking sections should be made in the register to be maintained in Form DG(PA)-528 vide proforma shown below.

When an advice is to be issued, total should be struck and the number and date of the advice noted against that total figure. The entries in respect of advice so issued, should then be transcribed in the relevant columns of the Register of outward advices maintained in Form No. D.G. (PA) – 527.

Instruction for Filling up the Register of Outward Advices

5.42 (1) A separated folio of the Register should be set apart for advices issued in a month in favour of each Accounts Officer, the name of the Accounts Officer being noted at the top of the folio. Sections A and B of the Register are intended for the advices issued for adjustments in Central and State Sections respectively of the books of the concerned Civil Accountant General.

(2) In respect of advices for which adjusting entries on receipt of clearances memo from the Bank are made in subsequent months, a note of clearance should be kept in column 7 against the relevant at original entries of the advices in the folios of the concerned months.

(3) The total un-cleared balance of advices (sections A and B taken together) issued in favour of each Accounts Officer, should be noted in lump as the first entry in column 6 only, against the description “opening balance”.

Proforma of the register of compilation of schedules in respect of amounts booked under ‘Account with States etc.’ against the A.G. received from the booking sections. Referred to tin para 5.41.

Section from which the schedules were received	Nos. & date of schedule	Civil			Railways						Defence			Remarks
		Central Amount			State Amount			Amount			Amount			
		Gross Debit	Gross Credit	Net	Gross Debit	Gross Credit	Net	Gross Debit	Gross Credit	Net	Gross Debit	Gross Credit	Net	

Memo of Clearance from the Reserve Bank of India

5.43 The Reserve Bank of India, on receipt of the advice in Form A.O. 12 vide paragraph 5.40 above makes the necessary adjustments against the balances of the Accounts Officers concerned and issues an intimation in Form A.O, 8 to both the Debtor and the Creditor parties to the transactions. It should be watched through the Registers of Advices issued and received that the intimation of the adjustment of the amounts relating to each advice issued to and received from non-posts and Telegraphs Accounts Officers effected in the Reserve Bank Accounts against the Posts and Telegraphs Fund has been duly received. The amount of items included in the memo of clearance should be adjusted to the head “375 deposits with Reserve Bank” by per contra debit/credit to ‘C.A.O. – R.B. Suspense’ in the case of Inward Accounts or by Deduct from Credit/Deduct from Debit under Accounts with States/Adjusting accounts with Railways/Defiance in the case of onward Accounts.

**Monthly Statement of Receipts and payments Central Accounts Section off
the Reserve bank of India**

5.44 The Central Accounts Section of the Reserve Bank of India Nagpur will send to each Postal Accounts Officer concerned by the 25th of each month, following the month of accounts (10th May in case of adjustments in March), a statement showing gross receipts and payments of cash transactions in respect of each branch of the Bank and the sum total of the net adjustments made against the balances of the Director/Dy. Director of Accounts (Postal) concerned with reference to the memo of clearance already sent to him by the Bank from time to time during the month of account.

Outward Settlement Account

5.45 The Director/Dy. Director of Accounts (Postal) will prepare and send to the non-Post and Telegraphs Accounts Officer concerned a separate account called Settlement Account in Form A.O. 11-A working up the net Debit/Credit which has been adjusted through the Reserve Bank of India against the non-Post and Telegraphs Accounts Officer in addition to the advices issued during the month. The Settlement Account should be supported by a statement giving particulars of the advices i.e. number, date and amount with which vouchers etc. have been forwarded to the Accounts Officer. Separate Settlement Account should be prepared for the advices issued for adjustment in the (i) Central Sections; and (ii) State Section of Accounts in the office of the Civil Account General.

5.46 A separate Register should be maintained to record all items of Settlement Account passed on to a non P&T Accounts Officer without complete supporting documents showing the details of the wanting vouchers and other documents from the department Officers and their eventual dispatch of the responding Accounts officer should be watched through this Register.

The register should be maintained in the form given at Annexure A and should be submitted to the Branch Officer Incharge each month on the 15th of

the second month following the month of account. No. items should be ordinarily remaining outstanding for more than 3 months.

Items not cleared within three months should be specifically brought to the personal notice of the Head of the Office to whom the Register should be submitted each quarter. It should be ensured that no item remains outstanding for more than six months. An analysis of the number and value of items outstanding for more than three months, and six months should be appended at the foot of the Register. A quarterly report showing the number and value of the items outstanding for more the three months and for more than six months should be sent to the Postal Wing of the Directorate so as to reach there by the end of the second month following the quarter ending March, June, September and December. The report should contain inter alia and latest action taken and the position in respect of each of the items.

Inward Settlement Account

5.47 Postal transactions originating in the books of the Civil Accounts Officers, whether in the State or Central Section of their Railways and Defence Accounts Officers will be adjusted in accordance with the general instructions issued by the Govt. of India Ministry of Finance. The detailed procedure is given in the following paragraphs: -

On Receipt of the Clearance Memo from the Reserve Bank of India

5.48 On receipt of clearance memo from the Reserve Bank of India vide para 5.43 above the net amount of each advice entered therein should be adjusted to the head 'Central Accounts office-RB Suspense' by per contra credit/debit to the head 8675 – Deposit with Reserve Bank." The adjustment should be made in the accounts of the Postal Circle in which the majority of the transactions advised by the Accounts Officers to originating the advice are generally adjustable. Even if the advice received from a certain Accounts

Officer contain items adjustable in several postal Circles, amount of advice should be adjusted to R.B. Suspense in one Circle.

On Receipt of the Schedules and Inward Settlement Accounts

5.49 The Settlement Accounts will generally be received by the 1st week of the second month following the month of account but the schedules alongwith the vouchers and other supporting documents and a copy of the Bank advice will be received earlier at intervals as and when the Bank advices are issued to the Reserve Bank. After verifying the total amount of the schedule with the amount shown in the accompanying copy of the Bank advice and ensuring the supporting voucher etc. have been received, particulars of the individual items of credits and debits included in the schedule etc. should be posted in the Inward Adjustment Registers, which shall be maintained separately for credits and debits. On receipt of the Settlement Account, the prima facie checks should be exercised and it should be ensured tat the items included therein have been entered in the inward Adjustment Registers. The items falling under the categories mentioned below should be entered in the objection Book in Form A.O. 23 and the objections communicated to the other party through objection statement in Form A.O. 22

CATEGORIES OF OBJECTIONS

- (i) Debits/Credits passed on without supporting documents.
- (ii) Amounts not adjustable in the books of Department of Posts.
- (iii) Debits/Credits passed on without sufficient details.
- (iv) Any other irregularities such as error in total, illegible figures etc.

To expedite the clearance of amounts classified under “Unclassified Suspense” vide para 5.52, all vouchers received with the Inward settlement

Account should be dealt with in the Account Current Section. In a few cases of; personal nature like C.P.F. CC etc. these may be sent to sections concerned for acceptances etc. and their return to the Account Current Section for further adjustment.

5.50 A Register of items' outstanding, for more than six months should also be maintained in Form Sy-286. The adjustment Register mentioned in Objection Book (Form A.O. 23) should be maintained in Form A.C. 9. An, abstract of objections should be kept in Form M.S.O. (T)-131 at the beginning of the Objection Book. Objections, if any, in respect of transactions adjusted to final heads of account, should be noted in the "Particulars" column without noting in the money column. Items, not finally disposed! of (the settlement of which requires correspondence with the other party to the account) i.e. items with in sufficient details/particulars without supporting vouchers etc. should be entered in the column "Items accepted but awaiting clearance" in the Inward Adjustment Register arid in the Objection Book. Items passed! on to other sections for check and classification but not returned by those sections before closure of the Inward Adjustment Register should be entered in sub column 7 (a)-"Items under examination by Postal Accounts and other sections" of the Inward Adjustment Register. Items which are not adjusted finally by other sections for want of some information from the postal executive authorities should be entered in the Objection Book of these sections and not in the Objection Book of the Account Current Section. The Objection Book for a particular month should be submitted to Branch Officer on the 25th of the month following the month of account. The vouchers etc. in respect of all other items should then be sent after noting in the Sy-slips and the Transit Register in Form D.G. (PA)-43-A to other sections concerned for check, and classification. The sections on receipt of the Sy-slips through Transit- Register should sort out the items which can be immediately adjusted to the final head of account and those for which classification and/or any other information is required to be obtained from the Postal executive officers. The sections should then return the Sy-slips to the Account Current Section after supplying the following information

- (1) The head of account under which the items are to be adjusted (wherever possible).
- (2) If the above information cannot be supplied for the reason that the vouchers are sent to the Postal executive officers for obtaining classification and/or countersignature etc. the fact should be noted against such items.

5.51. The Sy-slip must, in any case be returned to the Account Current Section within seven days from its receipt in the section, The items for which the vouchers are sent to the Postal executive officers (this will obviously cover all items other than those for which classification has been furnished in the Sy. slip) should be copied by the sections concerned in a Register in Form D.G. (PA)-70 suitably modified so as to confirm to the Register prescribed at Annexure A, and a certificate to this effect recorded in the Sy. slip before returning the same to the Account Current Section. Separate Registers should be maintained for credit and debit items. The Register should be closed every month by the 20th of the month following the month of account and sent to Account Current Section by, the 25th of that month. All such items will be adjusted by the Account Current Section under head 'Unclassified Suspense' under 8661 Suspense Account. The subsequent clearance of these items should be made by the Account Current and postal Account section as is found convenient by the Head of the' Postal Account Office concerned. In the former case the Account Current Section will intimate to the Account and other sections the clearance and the responsibility for the maintenance of the subsidiary Registers of Unclassified suspense and watching the final clearance of items will rest with the Account and other sections. The Account Current Section should see that the Sy-slips are received back within the prescribed time and that no item is outstanding in the Transit Register for more than seven days. In cases where Sy-slip is not received back within 15 days of the closing date for the preparation of Transfer Entry for the month of account open at the time of sending the Sy-slip whichever is later the amounts outstanding under the head 'R.B. Suspense' on this account should be cleared and taken to

"Unclassified Suspense" head. An intimation of such adjustment should be sent to the concerned Postal accounts and other sections for incorporation in the subsidiary Register of "Unclassified Suspense" required to be maintained by those sections.

5.52 On receipt back of the Sy-slips in the Accounts section adjustment in respect of the schedules received should be carried out in the manner indicated below : -

The amounts of each schedule should be analysed into the following categories: -

- (1) Accounts passed on without supporting vouchers.
- (2) Amounts passed on without sufficient details.
- (3) Amounts not adjustable by posts and Telegraphs.
- (4) Amount readily adjustable to the final head of account directly by the Account Current section.
- (5) Items adjustable to the final head of account on the basis of the information furnished in Sy-slips.
- (6) Amounts in respect of which vouchers have been sent to the postal executive Officers.

Debit or Credit Side

1. Final head of account – Totals of items 4 and 5.
2. Unclassified Suspense – Total of items 1, 2, 3, and 6

The difference between the debit and credit adjustments should be adjusted to the head "Central Accounts Office-RB. Suspense" by deduct entry.

(i) In cases where the classifications available on the voucher and there is no doubt about its correctness but the acceptance of the charge by the executive is wanting adjustment should be made under the final head of account straightway before transmission of the relevant vouchers to the executive for

acceptance, who may simultaneously be informed of the adjustment and also 'instructed that' in case of non-acceptance of the charge etc. objection of the debit by him intimation should reach the Account office within one month from the date of receipt of the letter communicating the adjustment.

(ii) In cases where the classification is not furnished or if furnished is not clear or proper, but can be made out in the Accounts office with reference to the nature of the charge etc. irrespective of whether or not acceptance is available, concurrence for adjustment under that head may be sought for from the executive stating specifically that if the same is not received within one month, adjustment will be made under the final head of account without any further reference to them.

On receipt Of the vouchers, classification or wanting information the amount originally adjusted to the head "Unclassified Suspense" should be adjusted to the final head of account by deduct debit/credit to the head "Unclassified Suspense".

NOTE - If any item is adjustable to the filial head of account or is to be placed under "Unclassified suspense" in the books of a Postal Circle other than the one in which the amount of the corresponding advice was adjusted under the head "Central Accounts Office-R.B. Suspense", the necessary adjustment should be made by creating on the Remittance head, being taken to ensure that the "Central Account Office-R.B. Suspense" head is cleared in the book of that circle in which the amount was originally placed on receipt of memo of clearance from the Bank.

5.53. When the vouchers of the items kept in Objection Book of the Account Current Section are subsequently received from the Accounts Officer concerned, they should be sent to the Account and other sections concerned for classification after noting in the Sy-slip. Such slips should be clearly marked as

pertaining to items already placed under "Unclassified Suspense" by the Account Current Section. The sections should either furnish the classification or certificate on the Sy-slip that the items have been entered in the Register of Unclassified Suspense maintained in the sections. On this basis, the Account Current Section should make a suitable adjustment relieving the head "Unclassified Suspense" (by deduct entry as usual) contra entries being made to the final head of account. Clearance from and fresh, rising under the head "Unclassified Suspense" are necessary in order to eliminate difference or raisings and clearances as per subsidiary Registers of various sections vis-a-vis hooked figures. No items should be left unadjusted in the Inward Adjustment Register after the monthly closing.

5.54. The ledger balance at any time under the subhead of "R.B. suspense" would comprise items for which (1) clearance memo has been received but (a) either the corresponding schedule or some of the schedules have not been received (b) their (schedules) amount could not be adjusted in the accounts of the month in which the amount of clearance memo received from the Reserve Bank was taken to the head "Central Accounts Office-RB Suspense" and (2) schedules have been received and adjusted to Central Accounts Office R.B. Suspense" without adjustment in the same month's account the Bank's clearance memo due to non-receipt of the same or some other reasons. Such items should be picked up in a Register in From Sy-23 and their clearance watched through that Register. This Register will serve the dual purpose of subsidiary Register cum-Broadcast for the head 'R.B. Suspense.'

NOTE - Schedules and vouchers relating to last batch of advices are generally received between 10th and 20th of the following month. Consequently, there is not sufficient time for getting the vouchers checked, classified and adjusted before the account for the month are closed. Such items can be allowed to remain under Central Accounts Office- R.B. Suspense at the close of the month.

5.55. A Broadsheet should be maintained by the Account Current Section on circle basis separately for debits and credits under the head "Unclassified Suspense" in Form M.S.O. (T)-129 suitably modified so as to conform to Annexure A. The S.R. Balances in the Broadsheet would comprise the following:-

- (1) Balance appearing in the Registers maintained by the various Account and other sections.
- (2) The amounts adjusted under this head and placed in the objection book by Account Current Section.

The broadsheet should be submitted to the Branch Officer on the 10th of the second month following the month of account.

Settlement Account Abstract

5.56. The amount shown is adjusted under various Postal Circles in money column of the Inward Adjustment Register maintained in the Account Current Section should be posted in the relevant cages provided for the various heads of account in 'Settlement Account Abstract' i.e. Form D.G. (PA)-521-A and 521-B. For the purpose, the debit and credit adjustments made in the "Inward Adjustment Register" for a month should be totalled in the Register itself for each head of account and separately for each Postal circle and the total so arrived at should be posted in the 'Settlement Account Abstract' against the name of each Accounts Officer. The Abstract should be prepared separately for each postal Circle in two volumes-one for debit and the other for credit. Items included in the T .E. Register (Form CPW A-54), under each bead of account should be consolidated under debits/credits for each head in the Register itself. The consolidated amounts should then be booted in the Abstract in the cage for the relevant head of under debits/credits for each head in the Register account in the debit/credit volume of respective postal circle against the entry "Add-amounts as per register in Form CPWA-54". The grand total of each page

should be struck and cross agreement effected for each page of the Abstract. It should be ensured that the amounts posted in the Abstract are correctly brought on from the 'Inward Adjustment Register' and the 'Register in Form CPWA-54'. The settlement Account Abstract should be made over to the Book section on the due dates duly approved by the Branch Officer.

Transactions for February and March

5.57. Special steps should be taken for the prompt clearance of transactions relating to the accounts for February and March. The books of the Reserve Bank for the month of March and consequently for the financial year will be closed by the 25th of April after which date no transactions will be cleared by the Bank in that Years account. In order to facilitate early settlement of the transactions relating to March accounts, transactions, pertaining to the month of February and earlier months should be completely settled and advised to the Bank by the close of February accounts itself. The transactions for March and the unadvised amounts pertaining to the earlier months should be advised on the 7th, 14th, 20th and 25th of April or on the previous date if any of these dates is a holiday. An advice of adjustment should invariably be sent to the Central Accounts Section, Reserve Bank of India, Nagpur on each of these dates a 'nil' statement being sent when there are no. adjustments to be communicated. The serial numbers to the advice for March should be very carefully allotted and necessary certificate by Director/Dy. Director of Accounts (Postal) that there are no further adjustments to be advised in respect of the financial year just ended should invariably be included in the last advice. The Reserve Bank of India will advise the accounts Officer by telegram the number of missing advices pertaining to the month of March each year. In order to avoid the possibility of double adjustment being made by the Bank in respect of one and the same transaction, it should be ensured that duplicate advice issued on the basis of the bank's telegram is prominently marked 'Duplicate'.

Proforma Correction of Postal Balances Outside the Books of the Reserve Bank

5.58. As the accounts of the Reserve Bank of India for the year will be closed by 25th of April, it may not be possible to settle all the items relating to that year in the same year's accounts through the medium of Reserve Bank. Such items fall under the following categories:-

- (a) Items of large magnitude (above Rs. 10,000) which could not be adjusted by the Postal Account Offices in the accounts of the financial year just ended and which if not incorporated in the accounts of that year are likely to effect the Appropriation Accounts considerably; and
- (b) Items which cannot be determined before the last date of closing of the Bank's books for that year and for which standing orders have been issued by the Chief Accounts Authority for adjustment by the proforma correction of Posts and Telegraphs balances outside the books of the Reserve Bank (vide paragraph 6.19) falling under the following categories: -
 - (1) Amounts payable to Postal Department for collection of customs duty.
 - (2) Interest on debit incurred for the Postal Department.
 - (3) Payment of Postal Department for Saving Bank and P.O. certificate etc. work.
 - (4) Charge for services rendered to other Departments and Radio stations etc.
 - (5) Amount of gain or loss on account of the transactions for the purchase and sale of Government securities.

5.59 Information in respect of items falling under category (a) above together with necessary transfer entries and the detailed reasons for which these could not be adjusted is furnished to the Directorate by the 15th of June for obtaining the specific approval of the Chief Accounts Authority for their incorporation in the accounts for March Supplementary outside the Reserve Bank Books.

The adjustments in respect of items (1) to (4) under category (b) above are carried in the P.A. Wing of the Directorate on the basis of the information received from Postal Circle Accounts Officers. The information in respect of item () should be furnished by the Circle Accounts Offices so as to reach the P.A. Wing of the Directorate by 10th June. Intimation of the adjustments in respect of items mentioned above will be communicated by Book Section of the P.A. Wing of the Directorate to the controller General of Accounts, New Delhi for effecting correction of the Posts and Telegraph balances on a proforma basis without affecting the books of the Reserve Bank of India.

Heads of Account

5.60 The following heads of account are operated in the Posts books for adjustment of the transactions passing through these accounts: -

- (i) L- Suspense and Miscellaneous

8661-Suspense Account – Suspense Account (P&T)

101-PAO Suspense, unclassified Suspense (without sub and detailed heads there under in respect of each Accounts Officer).

- (ii) M- Remittances

8787 – Adjusting Account with Railways.

8789 – Adjusting Account with Defence.

(with minor and detailed heads there under for each Accounts Officer).

- (iii) Major Head 8675 -Deposits with Reserve Bank.

ACCOUNTS ADJUSTMENTS OF INWARD AND OUTWARD TRANSACTIONS IN POSTS AND TELEGRAPHS BOOKS

Inward Transactions

5.61 The advices received from non-Posts and Telegraphs Accounts Officers should be adjusted as under: -

- (i) Credit/Debit appropriate Revenue / Service heads.
- (ii) To debit / credit 'Central Accounts Office-R.B. Suspense'.

On receipt of clearance memo from Reserve Bank of India -

- (i) Deduct from debit / deduct from credit "Central Accounts Office – R.B. suspense".
- (ii) Debit/Credit "8675 – Deposits with Reserve Bank".

Outward Transactions

5.62 Advices on account of debits/credits to "Accounts with State/Adjusting Account with Railway/Defence" are issued to the Reserve bank of India, Central Accounts Section, Nagpur based on the booked figures. On receipt of the clearance memo from the reserve Bank of India, Nagpur adjustments should be made by deduction from credit/debit to the 'Accounts with States/Adjusting account with Railways Defence' by per control credit/debit of 8675 Deposits with Reserve Bank".

Transactions with Pay and Accounts Offices

5.63 Transactions between the Department of Posts and the Pay and Accounts Offices set up under the scheme of Separation of Accounts from Audit will be settled in cash i.e. by means of Mail Transfers instead in cash i.e. by means of Mail Transfers instead of Bank Drafts when the account works in favour of pay and Accounts Offices and by issue of cheques by the Pay and

Accounts Officers on the Reserve Bank of India in favour of the beneficiary when the account works in favour of the Department of Posts.

NOTE – Account between the Postal Circle Accounts Officers and P.A.O.'s which are situated at places where there are no offices of Reserve Bank of India will be settled by means of Bank Drafts only as before.

Account Adjustments

5.64 The following accounting entries would be necessary in dealing with Pay and Accounts Officers.

1. Inward Accounts.

(Items appearing in the books of P.A.O.)

A. When the account works out in favour of Pay and Accounts Officer -

(i) On receipt of vouchers, etc., from the P.A.O.

Dr. – Departmental Head of Account

To Reserve Bank Suspense (H.Q.) – D/Dr.

(ii) On receipt of Bank Scroll----

Dr.-Reserve Bank's Suspense (H.Q.):

To Deposits with Reserve Bank - Cr.

B. When the account works in favour of Postal Department-

(i) On receipt of Clearance memo from the Reserve Bank of India.

Dr.-Deposits with Reserve Bank

To Reserve Bank Suspense H.Q. - CR.

- (ii) On receipt of claim account from the Pay and Accounts Officer-
D/CR. Reserve Bank Suspense (H.Q.) D/CK.

To Final Head of Account – CR.

Outward accounts

(Items appearing in the books of Postal Department)

A. When the account works in favour of Pay and Accounts officer-

- (i) Adjustments from initial accounts Dr. Final Head of Account.

To Pay and Accounts Office Suspense-CR.

- (ii) On receipt of clearance memo from the Reserve Bank of India.

D/Cr. Pay and Accounts Office Suspense.

To Deposit with Reserve Bank.....CR.

B. When the account works in favour of Postal Department

- (i) Adjustments from initial accounts-

Dr. Pay and Accounts Office Suspense

To Final Head of Account-CR

- (ii) On receipt of clearance memo from the Reserve Bank of India-

Dr. Deposits with Reserve Bank

TO PAY AND ACCOUNTS OFFICE SUSPENSE

Adjustment of Non-Posts and Telegraphs Items

5.65 The non-Posts and Telegraphs Items like Income Tax and transactions on Account of agency work done by the Postal Department, for

example, Saving Bank Accounts, National Savings Certificates, etc. appearing in the Postal Accounts will be accounted for in the books of the Postal Accounts Officers concerned and will be taken against the balance of the Postal accounts.

Transactions with Railways and Defence Departments

5.66. Transactions with Railways/Defence Departments are settled with the Railway/Defence Accounts Officer concerned through the machinery of Reserve Bank of India- as follows :-

(a) *Transactions originating in Postal Accounts-* The net amount due to or by the Railway/Defence Accounts Officer concerned would be advised by the Postal Accounts Officer concerned to the Central Accounts Section of the Reserve Bank Of India adjustment against the balance of the concerned Railway Defence Accounts Officer. The necessary advices alongwith the vouchers, etc. should be sent direct to the Railway/Defence Accounts Officer concerned. These advices should be sent to the Bank at intervals, viz. 10th, 20th and at the end of the month.

The transactions should initially be brought to account under the major head "Adjusting Account with Railway/Defence" in Section "M-Remittances." On receipt of clearance memo from the Bank, the head "Adjusting Account with Railway/Defence" will be cleared by per contra adjustment under the head "875- Deposits with Reserve Bank."

(b) *Transactions originating in Railways/ Defence Accounts-*The amount due to or by the Postal Accounts Officer concerned would be advised by the Railway/Defence Accounts Officer concerned to the Central Accounts Section of a Reserve Bank of India for adjustment against the balance of the concerned Postal Accounts Officer. A copy of the advice will be received by the concerned Postal Accounts Officer with necessary vouchers, etc. At the end of the month, a monthly account working up to the net debit and credit as advised to the Bank during the month by the Railway/Defence Accounts Officer; would

be received by the Postal Accounts Officer concerned. The procedure as prescribed for dealing with the Inward Settlement Account in the Postal Accounts Offices will apply mutatis mutandis in dealing with these transactions.

Transactions with Foreign Governments

5.67. All transactions between Postal Department and foreign Government will be settled as at present direct by the Postal Accounts Officer with the Foreign Governments concerned.

TRANSACTIONS WITH UNITED KINGDOM

Inward Account

5.68. Postal transactions arising in England will be intimated by the Chief Accounting Officer to the High Commissioner for India in London to the Additional Accountant General, Maharashtra, Nagpur for settlement with Department of Posts. The Additional Accountant General, Maharashtra after converting the total sterling figures for the month to rupee figures at the average rate of exchange will inform the Reserve Bank of India for initial adjustment against the Posts and Telegraphs balance of the Director of Accounts (Postal) Nagpur. A copy of the intimation to the Bank will also be sent by the Additional Accountant General, Maharashtra to the Director of Accounts (Postal) Nagpur. On receipt of the clearance memo from the Bank the Director of Accounts (Postal) Nagpur will adjust the amount in his, books under the head Deposits with "Reserve Bank" by per contra debit/credit to Central Accounts Office-Reserve Bank Suspense". On receipt of the monthly statement of receipts and disbursements from the Chief Accounting Officer to the High Commissioner for India in London and the extracts from the Inward London Account from the Accountant ,General, Central Revenues, New Delhi, the items pertaining to the Office of the Director of Accounts, (Postal) Nagpur will be adjusted by the latter to the final head, while those pertaining to the other

Postal Circle Account offices will be passed on by him through Posts and Telegraphs Remittances head by clearing the head "Reserve Bank Suspense"

NOTE - The following are the more important items that appear in the Inward London Accounts:-

- (i) Cost of passages.
- (ii) Rebate on passage collected in England
- (iii) Recoveries of subscription to General, Provident Fund.
- (iv) Payments made to commonwealth Relations office by certain Colonial Administration and Protectorates in settlement of Money Order Accounts with India.
- (v) Value of Post Office certificate & discharged at the India Office.
- (vi) Debits on accounts of advances made by the High Commissioner for India.
- (vii) Miscellaneous.

Outward Account

5.69. The outwar4 transactions will be passed on by all Directors/Deputy Director of Accounts (Postal) to the Director of Accounts, (Postal), Nagpur, for settlement with the Accountant General, Central Revenues, New Delhi. The Director of Accounts (Postal) Nagpur, will prepare the outward account in accordance with the provisions prescribed by the Govt. of India and despatch it to the Accountant General, Central Revenues, New Delhi in Form A.O. 11-A, by the 20th of the second month following. Schedules in Form A.O. 43 are to be submitted with the accounts. A separate schedule will be prepared for each sub-head shown in the accounts. The schedules are to be numbered serially and these numbers are to be quoted in the body of the accounts against the respective subheads. Vouchers, if any, should accompany

the schedules. The several kinds of transactions which pass through this account as adjustable in England under the sub-head "Postal and Money Orders transactions with the United Kingdom" are noted below :-

- (i) Balances on account of BPO transactions in India and transfer for S.B. accounts with Great Britain and Northern Ireland.
- (ii) Exchange of letters, newspapers and parcels.
- (iii) Exchange of Money Orders with the United Kingdom and countries and colonies served through the United Kingdom.
- (iv) Custom's duty and other charges on parcels exchanged between India and the United Kingdom and Egypt.
- (v) Compensation for lost or damaged articles.
- (vi) Exchange of Radio telegrams with Great Britain and Northern Ireland.
- (vii) Transit charges on Air Mail correspondence.
- (viii) Amounts of Trade Charge Money Orders paid in India and Great Britain and Northern Ireland.
- (ix) Charges for the Eastern Mail Service under the pooling system agreed to between the Indian Postal Administration and the British Post Office.
- (x) Miscellaneous.

The items in response to those appearing in the Inward London Account are shown in the Outward Accounts as "Items adjustable in India."

5.70. In order to enable the Nagpur Postal Account office to prepare the schedules for submission to the, Accountant General, Central Revenues, New Delhi along with the Outward Accounts, the Circle Accounts Offices will submit necessary schedules so as to reach Nagpur Account Office by the end of the month following the month of account. Schedules for March transactions

including those for March Final should be sent so as to reach Nagpur office by 15th April at the latest.

5.71. A monthly Account current in respect of item (i) is to be forwarded by the Director of Accounts, (Postal) Calcutta direct to the Comptroller and Accountant General, Post Office, London (vide Para of Postal Accounts, Manual, Volume II). The balance of this account would be adjusted by the Director of Accounts (Postal), Calcutta and passed on directly to the Accountant General, Central Revenues, New Delhi for settlement with High Commissioner for India in United Kingdom.

5.72. The Director General of Postal Services prepares monthly 'General Account' in Form FMO-12 with the United Kingdom in respect of all the items mentioned in this paragraph except Account of BPOs paid in India and forward it in duplicate to the Director of Accounts, (Postal) Nagpur, "who after making necessary adjustments forwards the account to the Accountant General, Central, Revenues, New Delhi, through whom the transactions with the High Commission of India in United Kingdom.

5.73. (a) Amount on account of items (ii) and (iv) above are shown in General Account under the headings (1) share of postage on parcels (which includes debits and credits on account of customs duty) and (2) Special train account. The claims of Great Britain and Northern Ireland and India; in respect of the share of postage parcels are shown to the credit of the Administrations concerned.

(b) The Nagpur Account Office affords original credits to be passed on in the Outward London Account in respect of the amounts shown to the credit of to Britain by corresponding debit to the Head "3201 (001) Postal Administrations". In respect of the amounts shown to the credit of India Original debit is raised in the Outward London Amount by credit to the Head "Net Receipts from other Postal Administrations". In the same Abstract, Amounts relating to customs duty included in the "Share of postage on parcels" are deducted before the adjustments are made.

(c) The item relating to "Special train account" included in the yearly share chargeable against India for conveyance of mails by the overland route across France by special Mail trains is placed to the credit of Great Britain in the General Account by the Bombay office of accounts on receipt of intimation from the Comptroller and Accountant General, General Post Office, London. The total amount due to France is apportioned between Great Britain and other Commonwealth countries and Colonies concerned on the basis of the actual weight of letters another mails carried during October each year. The Nagpur Account Office adjusts the yearly debit to the head "155-Postal Receipts-5 Deduct-Neo payments to other Postal Administrations."

5.74. (a) Amounts on accounts of item (IX) above are shown in the General Account and placed to the credit of British Post Office on receipt of information from the Director General of Posts and Telegraphs supported by a copy of the "Assessment Account" of the cost of Eastern, Mail Service, showing the liability of the Indian Postal Administration. The debits on this account are adjusted by the Nagpur Account office to the head "conveyance of Mails-Remuneration to steamship Companies".

(b) The "Pooling System" agreed to between the Indian Postal Administration and the British Post Office according to which the cost of the Eastern Mail Service is apportioned as follows:-

From the gross cost of the P&O.S.N. service maintained under the contract concluded with that company by the British Post Office as transit charges on account of both letter mails and parcels from all countries using the service except Great Britain, India, Burma and Aden. A second deduction is then made of the total amount payable by Great Britain, India, Burma and Aden for parcels despatched by them. The balance is then apportioned between the contributing countries (Great Britain, India, Burma and Aden) in proportion to the values of their outward letter mails prescribed by the Universal Postal Convention.

5.75. Debits and credits, on account of customs duty included in the share of postage on parcels (in the General Account) should be adjusted in the

manner laid down in paras of Postal Accounts Manual, Volume II and a monthly statement showing the amounts thus adjusted should be forwarded by the Nagpur Office to the Circle Account offices concerned.

5.76. The copy of, the General Account sent to London is thoroughly checked by the British Post office and is returned to the Director General of Postal Services, New Delhi after correction. The errors noticed are included by the latter in subsequent General Account as "Balance of Error". The corrected copy of the Account is forwarded to the Director of Accounts, (Postal) Nagpur by the Director General of Postal Services, New Delhi alongwith the General Account in which the balance of error is included.

5.77. A Register in Form. D.G. (PA)-518 for adjustment of the various items shown by the Director General of Postal Services, New Delhi in the General Account should be maintained in the Office of the Director of Accounts, (Postal) Nagpur, in which the items should be posted under the proper heads of account.

5.78. The General Account showing all details is received by High Commissioner for India long before the London Account Current and is, therefore, in a position to make adjustment of the item is in advance in his accounts. The items are, therefore, show in the Postal Accounts as adjustable in England. Other items shown in the Accounts current are treated as adjustable in England or India as the case required. A list of items classified according as they are adjustable in India or England is given in the Annexure D to the Chapter.

5.79. An annual account showing the proportion of the cost of manufacturing and repairing the bags used for exchange of mails between the United Kingdom and India to be borne by the Posts and Telegraphs Departments will be sent by the Secretary, General Post Office, London to the Director General of Postal Services, New Delhi who will give credit for the amount duo in the monthly General Account with Great Britain and Northern Ireland.

5.80. It will be the responsibility of the Posts and Telegraphs Accounts Officers to check and verify that the balance of the Posts and Telegraphs Account as worked out by the Reserve Bank of India on its books is correct and agree with the balance as worked out in their own accounts. The Reserve Bank will intimate monthly to the Accountant General, Central Revenues, the net total of the Posts and Telegraphs transactions during a month. This figure will be confirmed by the Postal Dte. who will be responsible for its correctness and reconciliation with the figure included by the work.

CHAPTER VI

ANNUAL ACCCOUNTS OF THE CENTRAL GOVERNMENT

Annual accounts

6.01 The Annual Accounts (comprising the transactions of the Department of Posts also) which are required to be submitted to the Central Government shall be designated as the Finance Accounts and the responsibility for their compilation and submission to the Central government lies on the Controller General of Accounts, New Delhi.

6.02 In order to enable the C.G.A. to prepare these Accounts, Postal Accounts Wing of the Postal Directorate shall supply him with the necessary materials concerning the receipts and disbursements of the Department, in such form and detail as the C.G.A. may require. The responsibility for the accuracy of facts and figures contained in the material so furnished will devolve upon the Departmental Accounting Authorities who are expected to apply a critical scrutiny in respect of the data collected from their, own office and those collected from Accounts Officers subordinate to them and ensure that no delay occurs in furnishing the relevant particulars to the C.G.A.

6.03 It is of the utmost importance that there should be no discrepancy in any respect between the figures incorporated in the Finance Accounts and those incorporated in the Appropriation Accounts which is also required to be submitted to the Government. The procedure to be followed by the Departmental Accounting authorities in regard to the preparation and submission of these accounts is laid down in the following paragraphs.

6.04 The materials for Finance Accounts are furnished to the Controller General of Accounts, under the following main heads: -

A. GENERAL FINANCE ACCOUNTS.**Review**

1. Summary of transactions for the year under review.
2. Revenue position of Government relating to Posts and Telegraphs.
3. Capital Outlay outside the Revenue Account.
4. Loans and Advances by the Central Government.

B. DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.**Review****Review of Balances**

6.05 A specimen of the forms in which the materials should be supplied to the Controller General, of Accounts is given in the Annexure I to this Chapter.

6.06 The materials for the Finance Accounts and Review thereof are due to be submitted to the Controller General of Accounts on the following dates or on dates intimated by him.

Items	Due dates
<i>Part – A- I Review.</i>	
(1) Revenue position of the Government	
(a) Posts and Telegraphs.	31 st August
(b) Paragraph regarding reasons for variations between the figures of receipts/expenditure of the year under review and the Previous year.	31 st October
(2) Statement of Capitalisation of Expenditure of	15 th August

	Items	Due dates
	Revenue nature	
(3)	Statement of Guarantees in complete form and 15 th August pattern	
(4)	Statement of investments in complete form and 15 th August pattern	
(5)	Statement Showing the distribution between 31 st August charged and voted expenditure	
(6)	Statement of Capital Expenditure outside the 31 st September. Revenue Account during and to end of year under review.	
 <i>Part B I-Review</i>		
(1)	General Statement of Balances.	15 th October
(2)	Government Account	15 th October
 <i>Part B. II-Accounts</i>		
(1)	Statement No. 1 Summary of receipts, disbursement and balances.	10 th September.

NOTE – Corrections to the materials should be furnished so as to reach office of the Controller General of Accounts by the 20th October at the latest.

Book Section of the Postal Wing of the Directorate will strictly adhere to the above due dates and/or the dates fixed by the Controller General of Accounts and submit the materials to the Controller General of Accounts, in time.

The Revenue position of the Government.

6.07 This paragraph should open with a statement summarizing the total revenue and expenditure, and deficits/surplus for 2 years including the current year. The form of the statement is shown below: -

REVENUE POSITION OF THE GOVT

General Remarks

The statement below summarizes the Revenue and Expenditure position for the year 19____19____ to 19____19____

Year	Revenue Receipts (in lakhs of Rupees)	Revenue Expenditure (in lakhs of Rupees)	Surplus (+), Deficit (-) (Difference between 2 and 3)
1	2	3	4

Any special features of taxation or substantial variation between the figures of the previous year and the year of Review should be mentioned in this paragraph. The paragraph should also mention and explain broadly any large, variations between the figures of Expenditure/Receipts of the year of Review and the previous year in regard to Posts and Telegraphs on the basis, of Financial Review etc., included in the, Appropriation Accounts.

A statement showing Capital Expenditure outside the Revenue Account during and to end, of the year under Review:

6.08. The statement should detail individual works/ scheme only if they constitute separate 'minor head', 'major head' or, where the sanctioned estimates/actual progressive expenditure of a project, exceeds Rs. 10 lakhs. The expenditure on other works/schemes may be shown in lump (as it is done in the Combined Finance and Revenue Accounts in the case of Irrigation Works). Separate figures of expenditure from Consolidated Fund and Contingency Fund need not be given. Amounts met from the Contingency Fund but not recouped during the year may be mentioned in a suitable foot note

NOTE - The materials ate furnished to the Controller General of account in duplicate.

6.09. To enable the Postal Wing of the Directorate to prepare the materials for the Finance Accounts, the balances outstanding under the Debt and Remittance heads with its year wise break up (except, the minor head "Remittances" and detailed head there-under) at the close of the March Supplementary accounts of each Circle, should be reported to him by the circle Postal Accounts offices, positively by the 16th August every year. This report should be furnished in Form D.G. (PA)-563, separately for each detailed head. Year wise break up of the difference between Detail Book and subsidiary register should in variable be furnished in this report. As regards "Remittances" referred to as exception in Paragraph I, after the March and the Supplementary Accounts are closed, the PA Wing (Book Section) should prepare ,statements from the booked figures, showing the opening balance, total debits total credits and closing balances and should forward them to the respective Circle Postal Accounts Offices for verification and reconciliation of discrepancies. The Circle Postal Accounts offices will return these statements duly verified and with explanations for discrepancies which cannot be reconciled by them. The

PA Wing will then takes steps to, reconcile them by reference to other Circle Postal Accounts offices concerned, it being remembered that there should be no outstanding under the "Remittance" head at the Close of the year's accounts.

6.10. As soon as the above materials have been furnished to the Controller General of Accounts, a list should be drawn up of all cases in which action is still required, and the Controller General of Accounts should be informed of any subsequent changes which may be effected in the materials for, the Finance Accounts. The subsequent reports showing, the outstanding balances under Suspense and Remittance heads and differences between the Ledger and Broad sheet balances in respect of Debt, Deposit and Remittance heads with its year wise break up should be prepared in the prescribed forms by the Postal Wing of the Directorate which will exercise effective control over the current items so as to ensure that the addition of the current items to the balances is kept very low.

6.11. To enable the PA Wing of the Directorate to prepare the reports mentioned above and to examine the position of outstanding, each Postal Circle Accounts Office should furnish to the Postal Wing of the Directorate a consolidated report in the form shown in the Annexure II to this Chapter.

6.12. In order to facilitate agreement between the ledger Balances in the Postal Wing of the Directorate with those in the Broadsheets and other registers, etc., maintained in the Postal Circle Accounts Offices, a register should be kept in the Book Section of the Postal Wing of the Directorate in form D.G. (PA)-563 showing circle wise opening balance, the total receipts and disbursements during the year and the closing balance under each ledger head. The register should be posted soon after the close of the March Supplementary accounts and the necessary reconciliation carried out. The register will also serve as a guide to the issue of reminders calling for the statements prescribed in Paragraphs 6.9 to 6.11 above.

Verification of Balances

6.13. The accounts of the year are not complete until the balances shown in the Ledger under the Debt heads and the outstanding under the Remittance head have been reviewed and duly verified. The following rules, give directions as to the verification required in the case of several items included in the 'Review of Balance'.

Post Office Savings Bank

6.14. The amount shown against the item represents the net deposits on the 31st March of the year held in the Saving Bank and includes the amount on account of interest credited to the depositors during the year at the stipulated rate in force from time to time but is exclusive of the balances of 'Silent Savings Bank Account' which are shown separately under "Deposits". It should agree with the total of the balances of current accounts held at credit of the Savings Bank Depositors worked out from the Saving Bank ledgers Registers maintained in the Circle Postal Accounts Offices.

Post Office 5 Year Cash Certificates

6.15. The amount shown against this item represents the issue price of Cash Certificates sold to the public remaining un-discharged at the end of the year under review and does not include the accrued liability in respect of bonus which is of the nature of deferred interest. The Department is liable to the holder of a certificate for the payment of the face value five years after the date of issue and for an additional amount where the period of maturity has been extended beyond five years. The difference between the issue price and the amount payable to the holder represents the bonus. The issue of Cash Certificates Was discontinued from 16th June, 1947.

Post Office 10 Year Defence Savings Certificates

6.16. The certificates were issued from 6th June, 1940 and are like, Post Office 5 year Cash Certificate payable on demand with a bonus if paid on or after 2 years from the date of issue. The issue of these certificates was stopped from 1st October, 1943.

Post Office National Savings Certificates

6.17. There are four forms of these certificates, viz., 12-years, 7-years, 5-years and 6 years National Savings Certificates. The 12 year National Savings Certificates were issued from 1st October, 1943 and are payable on demand with a bonus if presented for payment after stipulated period. Now all these series have become Defunct. Similar National Savings Certificates of 7 year and 5 year tenure were started from 1st June, 1948. National Savings Certificates of 7 year, II, III, IV & V issue were started later on. The 6 year National Savings Certificates VI and VII issues have been introduced from 1st May, 1981.

The balances under these heads represent the issue price of the certificates remaining un-discharged with the public at the close of the year.

There is another form of Certificates called "Hyderabad State National Savings Certificates" issued through the Hyderabad State post Offices in the Halisica Currency of the State on the same terms and conditions as 12-year National Savings Certificates Monthly accounts were rendered by the State to the Government of India in this regard and settlement effected in Indian currency. But from 25-4-47, the State Government began to run the scheme for their own benefit, and retained all the receipt an account of National Savings Certificates from that date upto 31st March, 1950. From 1st April, 1950, the balances in respect of these certificates have been taken aver as a result of Federal Financial Integration.

Post Office 10 Years National Plan Certificates

6.18. The certificates were issued from the 10th May, 1954 and are subject to the same rules as the, 12th Year National Savings Certificates, except that these were issued to individuals only upto a limit of Rs. 2,500 and were encashable with bonus only after a period of one year from the date of their issue. Now it is a defunct series.

Post Office 12 Year National Plan Saving Certificates

6.19. These certificates were issued from 1st June, 1957 in place of 7 year, 12 year National Savings Certificates and 10 year National Plan Certificates which were discontinued with effect from the same date. These certificates are also subject to the same rules as the 12 year National Savings Certificates except that these are en-cashable at any time ,after the expiry of one year from the date of their issue if the holder so desires. Bonus is payable if a certificate is encashed after two complete years from the date of issue. Now it is a defunct series.

Defence Deposit Certificates

6.20. These certificates were issued from 1-8-63 and discontinued with effect from the close of the business on 14-3-70. These were sold far amounts in multiple of Rs. 50 upto the prescribed limits and Interest on them payable annually in the mode specified by the purchase in the application for purchase. Now it is a defunct series.

Cumulative Time Deposits-5 years, 10 Years and 15 Years Accounts

6.21. These relate to Post Office Savings Bank Cumulative Time Deposits introduced from the 2nd January, 1959 in order to enable depositors to provide far specific purposes by means of periodical deposits repayable in lump sum inclusive of interest at the end of a specified period. The scheme is

governed by Post Office Savings Bank Rules on matters not provided for under the Post Office Saving Bank (Cumulative Time Deposits) Rules, 1959. Monthly deposits of various denominations vary from Rs. 5 to Rs. 200 subject to maximum limits.

Recurring/Fixed/Time Deposits

6.22. (a) Recurring Deposits---Only 5 years Accounts are opened under Recurring Deposit Scheme, 1970. Each deposit will be made in the multiple of Rs. 5 without any maximum limit. Payments of the deposit with Interest are made after the expiry of 5 years from the date of opening of the account.

(b) Fixed Deposits--- Deposits are made in multiple of Rs. 50 upto certain limits for a period of 5 years. The amount payable on the expiry of 5 years from the date of deposit is. Rs. 63 for every sum of Rs. 50 deposited.

(c) Time Deposits---These Accounts are, of three categories namely 1 year, 3 years and 5 years Accounts. Each deposit will be on integral multiple of Rs. 50. The interest is payable annually and is subject to Income Tax not deductible at source.

The balances under all the categories of Accounts represent the amount deposited less payments made there-from.

State Provident Funds

6.23. These are funds established for the benefit of Government servants, contributions to which are compulsory. Government pays interest annually on the sums deposited in them by the officials. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary and final withdrawals are, however, permitted in certain Circumstances.

The details of several Provident Funds are as follows:-

- (i) General Provident Fund.
- (ii) Contributory Provident Fund (Employees' Provident Fund).
- (iii) Workmen's Contributory Provident Fund.
- (iv) Contributory Provident Fund (India).
- (v) Contributory Provident Pension Fund.
- (vi) Other than Provident Fund.

Contributory Provident Fund (Employees Provident Fund)---With effect from 1st April, 1943 this fund has been inaugurated, for the benefit of the ex-employees of the licensed Telephone Companies whose services have been taken over by Government. The new funds were created out of the old Provident Fund balances of the defunct Telephone companies.

Workmen's Contributory Provident Fund-This has been established from, 1st May, 1945 for the benefit of the temporary workmen employed in the Government Telegraph Workshops.

The review of balances relating to these Funds should contain a certificate to the effect that the balances at credit of individual subscribers have been communicated to them wherever possible.

Post Office Insurance and Life Annuity Fund

6.24. This is a Life Insurance Fund managed by Government for the benefit of its employees in which. Insurances are permitted upto maximum of Rs. 75,000 of all policies for each life insured. The balance should be verified with that on the separate registers of Life Insurance and Monthly Allowances kept on the office of the Director, Postal Life Insurances, Calcutta The amount against this item represents the net balance at, credit of the Fund, and includes the balance of Baroda State Government Servants Insurance Fund which has since been merged with the Post Office Insurance and Life Annuity Fund.

Deposits and Advances

(A) Deposits bearing interest -

6.52. (1) *Revenue Reserve Fund (Posts and Telegraphs)*--- This fund has been instituted as a Permanent measure in the accounts of the Posts and Telegraphs Department and is designed to meet the (i) due dividend payable by the Posts and Telegraphs Department; and (ii) Loans from General Revenues. The annual contribution is made to the Fund at such amount as may be fixed by the Government of India from time to time, out of the surpluses of the Department.

A register is maintained in the Postal Wing of the Directorate showing the credits and debits to the Fund. The balance at the end of the year should be verified with the Book Balance.

(B) Deposits not bearing interest,

These consist of (1) Posts and Telegraphs Capital Reserve fund. (2) fund for payment of bonus to temporary clerical personnel under the scheme of Unified scales of pay. (3) Others Deposit Accounts.

Posts and Telegraphs Capital Reserve Fund

6.26 The Posts and Telegraphs Development Fund and Telephone Development Fund were replaced by a new Fund too be called "Posts and Telegraphs Capital Reserve Fund" and the Balances under the aforesaid two funds as at the end of 1967-68, were transferred by correction without any financial adjustment, to the Posts and Telegraphs Capital Reserve Fund us its opening balance for 1968-69.

Other Deposit Accounts

6.27. This item consists of a large number of items of varied character, the details of which are as follows:--

(a) *Indian Postal Orders*-The Book balance under this head represents the amount of Indian Postal Orders issued to the public but not paid up to the end of the year. For verification of (1) balance of stock (2) balance of stock in Circle Postal Accounts Offices and Post Offices under their jurisdiction and (3) balance of unpaid Indian Postal Orders, the following broadsheets should be maintained by the Director of Accounts (Postal), Delhi.

- (i) Broadsheet showing the number under each denomination and value of Indian Postal Orders received from Nasik Press, Indian Postal Orders issued to Circle Postal Accounts Offices and Indian Postal Orders in stock in the Delhi Postal Accounts Office.
- (ii) Broadsheet showing the number under each denomination and value of Indian Postal Orders issued to Circle Postal Accounts Offices, Indian Postal Orders sold (including spoilt and written off) and Indian Postal Orders in stock in Circle Postal Accounts Offices and Post Offices under their jurisdiction.
- (iii) Broadsheet showing the number under each denomination and value of Indian Postal Orders sold, Indian Postal Orders paid and Indian Postal Orders remaining unpaid.

To enable the Director of Accounts (Postal) Delhi to maintain these broadsheets, each Circle Postal Accounts Office should intimate to him monthly, by the 25th of the month following the month of account, the number under each denomination and value of Indian Postal Orders sold, paid and those in stock in Circle Postal Accounts and Post Offices, under jurisdiction. The Postal Accounts wing of the Directorate should send to the Director of Accounts (postal) Delhi monthly on the 25th of the second month following the month of account a statement showing the amount of Indian Postal Orders sold and paid Circle by Circle. The numbers of Indian Postal Orders sold and paid should be posted in the broadsheets mentioned at items (ii) and (iii) from the statements received from the Circle Postal Accounts Offices concerned. The amount of Indian Postal Orders sold and paid should be worked out by the

Director of Accounts (postal), Delhi, there-from and posted in the respective Broadsheets. The Directorate monthly statement showing the amount of Indian Postal Orders sold and paid should merely serve the purpose of verifying the correctness of the values so calculated and posted in the broadsheets and locating the difference if any, in a particular Circle with a view to making necessary reference to the Circle Postal Accounts Office concerned for reconciliation.

The broadsheets should after completion, be submitted to the Branch Officer before the end of the second month following the month of account.

(b) *Silent Savings Bank Accounts*--SB Accounts in which no transactions have taken place for a specified period are transferred to a separate ledger called "Silent Saving Bank Ledger". The amount outstanding in this ledger does not lapse to Government but is retransferred to the current S. B. Ledger when the accounts are revived the application of the depositor. The balances so transferred together with the accumulated interest at the rate in force become payable to the depositors.

(c) *Short payment on account of Money Orders*--- Amounts short paid on Money Orders are held under "Deposits" by clearing the Money Order head, Every endeavour is made to pay these amounts to the, parties concerned and it is only when the attempts of the Department prove unavailing that the amounts are credited to Government. The balance under this head i.e. "Deposits" reported by the Circle Postal Accounts Offices should be verified with the ledger.

(d) *International Reply Coupons issued*---The amount represents value of International Reply coupons supplied to Post Offices for sale to the public and is charged off as the coupons are received after exchange.

(e) *International Reply Coupons exchanged*-The amount represents value of International Reply Coupons exchanged in India for which credit is due from other countries on the settlement of accounts by the International Bureau at Berne.

(f) *Aligarh Postal Seals Office Cheques*-The amount of the bills for supplies of Articles from the Postal Seals, Aligarh is held under this head and is charged off when payment is made by Post Office on cheques or payment orders presented by the Superintendent of Postal Seals to recoup his permanent advance. The balance of this head should be verified with the outstanding balance as on 31st March reported by the Lucknow Postal Accounts Office.

(g) *Customs Duty on foreign mail articles*-The sender of any parcel to the United Kingdom, Egypt and certain other foreign countries, may, at his option, prepay at the time of posting, customs duty and other charges leviable in the country of destination. The amount thus prepaid are placed under this head and when intimation of delivery of the parcels is received by the Presidency Postmaster, Bombay, from the foreign countries, the amounts under "Deposits" are cleared by credit to the account with England any short or excess recovery being adjusted by subsequent recovery from or refund to the sender of the parcel. The balance under this head is verified with the register maintained in accordance with the procedure prescribed in Volume II of this Manual.

(h) *Unclaimed Provident Fund deposits*---The balance represents the amounts at the credit of subscribers to the different Provident Funds remaining unclaimed for a period exceeding six months after they become payable under the rules and is verified with the entries in the unclaimed registers maintained separately in the Circle Postal Accounts Office

(i) *CC, DSC, NSC, and NPSC, short payments*---The amount represents chiefly short payments of value and interest on the certificates.

(j) *Fixed Deposits*---This head represents deposits made by holders of Post Boxes for locks and by firms, presses and other bodies or individuals for bearing messages sent on the Deposit Account System. The balance should be verified with the outstanding reported by the Circle Postal Accounts Offices. A certificate to the effect that the balances as per Broadsheets of Deposits have been agreed with those as per Registers of Deposits should be furnished along

with the statement of Review of Balances in Form D.G. (PA)-543 to the headquarters office annually.

(k) *Refund of Customs Duty on Inward Foreign Mail Articles*- The amount of customs duty levied on dutiable inward foreign mail articles is claimed by the civil department on the basis of the amount assessed by the Customs Authorities before its actual realisation by the Post Offices from the recipients of the articles.

(l) *Cost of Books Loaned to Candidates for Examination*-Posts and Telegraphs Code Books are loaned to the candidates for Departmental Examinations on payment of the value of the books which is credited, to this head. The Deposit head is relieved on return of the books.

(m) *Other Deposits*---The balance under this head consists of miscellaneous items, such as over-credits in cash Accounts and other deposits not coming under any other category mentioned in this paragraph. The balance should be verified with the outstanding as on 31st March reported by the Circle Postal Accounts Officer. A certificate to the effect that the balances as per Broadsheets of Deposits have agreed with those as per registers of Deposits should be furnished along with the statement of Review of Balances in Form DG (PA)-563 to the headquarters office annually.

(n) *Unclaimed Savings Bank Accounts with Balances of less than Rs. 2*---S. B. Accounts having balances of less than Rs. 2 on 31st July, 1940 have been treated as dead and the balances with interest up to 31st July, 1940 remaining unclaimed were transferred at the end of 1940-41 to the above head which is a non-interest bearing Deposit head. The claims of depositors will be met from the balances outstanding under this head.

Interest on Government Securities Pledged by Postal Employees, Contractors etc

6.28. The item represents interest on Government Securities pledged by Postal employees and contractors remaining unpaid at the end of the year and is

held in the books under the head "Trust Interest Account". The balance Should be verified with that Worked out in the separate register of "Trust Interest Account" maintained in the Calcutta Postal Accounts Office.

Foreign Money Order

6.29. The balance against each country should be verified with Foreign Money Orders Accounts kept in the Money Order Section of the Circle Postal Accounts Offices.

6.30. Advances Recoverable from Departmental Employees and others

This item is composed of the following:--

- (a) Objection Book Advances.
- (b) Overpayments on account of Money Orders.
- (c) Cash Certificates, Defence Savings Certificate, National Saving Certificates, 10-year National Plan Certificates and 12 year National Plan Savings Certificates overpayments.
- (d) Customs Duty on Foreign Mail Articles.
- (e) Excess debit or short credit of Custom Duty Realisation.
- (f) Miscellaneous.

The balance of these items should be verified with these in the registers maintained in the Circle Postal Accounts Office.

Item (a) represents amounts of pay bills of R.M.S Offices remitted for disbursements. It also includes losses etc. which are recoverable from the officials responsible for them or ultimately to be written off to revenue.

Item (b), (c) and (e) relate to overpayments which are recoverable from the parties concerned or from Departmental employees, who are, responsible for

making overpayments or short credits or which are to be ultimately adjusted by Write off to Revenue.

Item (d) relate to the amount of customs duty levied on articles of inward foreign mails credited to the Civil Departments in advance of recovery of the amount from the addresses of articles.

Item (f) includes mainly (i) amounts advanced to 'Electric Companies as Security Deposits; and (a) special advances to Co-operative Societies, etc.

Permanent Advances

6.23 The total of this item is composed of the sum of Rs. 50,000 advanced as working capital to the Superintendent, Postal Store Forms and Seals, Aligarh, and small permanent advances made to Departmental Officers for meeting petty expenditure. These advances are recouped once a month or oftener, if necessary. The acknowledgements of permanent advances should be obtained from all officers holding such advances and the Circle Postal Accounts Offices should verify that acknowledgments of the advances have been duly received.

NOTE- No acknowledgement at the close of each official year is, however, furnished to the Circle Postal Accounts Office in respect of the permanent advance, held by the Superintendent, Postal Stores, Forms and Seals, Aligarh as working capital.

Account with Government of other Countries

6.32. This items is composed of:--

(a) *Transfers of Saving Bank Accounts between Indian Post offices and Postal Saving Banks of Foreign Countries*---The progress in the adjustment of transfers (Saving Bank) between India and other countries is

watched through a register maintained in the office of the Director of Accounts, (Postal) Calcutta.

(b) **Accounts with the colonial Government in Aden**---The accounts with foreign Government are of the nature of advance accounts and are settled by actual recovery or payment. The progress of adjustment is watched through a separate register maintained for this purpose in the Office of the Director of Accounts (Postal) Nagpur.

Account with the Government of Burma

6.33. The balance under this head represents the transactions exchanged between the Indian Posts and Telegraphs Department and the Government of Burma.

Account with the Government of Pakistan

6.34. The balance under this end represents the transactions with the Government of Pakistan which remain unsettled upto the end of the year under review.

Post Office Suspense Accounts

6.35. The amount shown against this item represented miscellaneous liabilities such as:--

- (a) Trade Charge Money Orders.
- (b) Savings Bank Investment Account.
- (c) Miscellaneous.

Item (a) represents the amounts of "Trade Charge Money Orders" held under suspense. By a special agreement with certain foreign countries, the value of articles sent by Parcel Posts is collected from the addresses and the amounts so collected technically called "Trade Charge" are remitted to the senders by

card Money Orders. These amounts are placed under "Suspense" pending settlements with the Administration concerned

Item (b) is composed as follows:--

Cost of GP Notes and Investment certificates held in the imprest by the Director of Accounts (Postal) Calcutta, for meeting the demands of Savings Bank Depositors.

Item (c) represents the net results of credits and debits taken to "Suspense" for want of necessary particulars etc.

Post Office Savings Bank Investment Account

6.36. Out of the ten detailed heads under the head "Post Office Savings Bank Investment Account" there will be closing balances under the following heads only:--

Debit Balances-Cost of investment certificates held in the imprest on the 31st March at the market value.

(ii) Cost of Government Promissory Notes in the Imprest on the 31st March at the market rate or at average rate.

Credit Balances (i) Anticipatory interest due on certain old loans.

(ii) Interest on Government securities held in the Savings Bank Accounts of the deceased depositors.

(iii) Proceeds of Government Securities sold on behalf of claimants to deceased depositor's accounts.

The details under these heads should be furnished in Form DG (PA)-563.

Loans and Advances by the Central Governments

6.37. The amount shown against this item represents the out-standing amounts of temporary loans to Governments servants granted for the purposes

of house building purchase of motor conveyances and other conveyances. Interest is recoverable on these advances at the rate fixed by Government from time to time. The advances are booked under the head "Loans and Advances by the Central Government".

The outstanding balance is classified under the following subheads:-

1. House building advances.
2. Advances for purchase of motor conveyance.
3. Advances for purchase of other conveyances.

The balances should be verified with those of broadsheets maintained in the Circle Postal Accounts Offices. Annual acknowledgments should be obtained by the Circle Postal Accounts Offices from each Departmental officials to whom such advance has been paid.

An analysis of these advances according to years should be given in the Review.

NOTE - In the case of all advances booked under "Loans and Advances by the Central Government" an annual acknowledgement should be obtained from each officer that he accepts, as due from him, the balance of the advance worked out in the Accounts Office, and the fact that this acknowledgement has been obtained should be mentioned in the review which should also contain information as to whether instalments in repayment of these advances have been regularly recovered.

Money Orders Unpaid

6.38. This balance is held under the head "Inland Money Orders" which is intended for the record of Money Orders issued and paid and represents the Issues of the year under review and those of the previous year remaining unpaid

and unadjusted at the close of the year under review. As the head "Inland Money Orders" relating to a particular financial year is kept open in the books for three financial years, the outstanding balance (viz., the excess of actual receipts over payments) in respect of the Issues of a particular year is cleared, at the end of the third year, by transfer to the revenue head "Forfeited Money Orders". The balance in the Money Order Ledger at the end of the third year of issue may, however, show a small amount left unadjusted which may not agree with the actual of outstanding unchecked Money Orders picked out from the list of Money Orders issued. This un-reconciled difference between the Ledger balance and the outstanding in the Money Order lists is due to error in the check of enormous mass of details.

Unadjusted Balances in Remittance Accounts

6.39. This item may be classified under the following sub-heads.

Transfers between two offices

- (a) Within the jurisdiction of the same Accounts Office;
- (b) Under the jurisdiction of other Accounts Offices.

The balances against these sub-heads should be verified from the Remittances Registers maintained in the Circle Postal Accounts Offices.

Cash Balance

6.40. The amount of this item represents actual cash and stamps in the hands of the Postmasters and cash in the hands of other Disbursing Officers as on the 31st March and should agree with the aggregate of the closing (cash and stamp) balances shown in the Cash Accounts of the Head Postmasters and other Disbursing Officers of the Departments for March. The balances should be

verified in the A/c's Office with the separate Cash Balance Reports received from the several Postmasters, etc.

The Circle Postal Accounts Offices should furnish the PA Wing of the Directorate annually with a statement of the Cash Balance Reports separately for each Circle recording therein the following certificate in order to show the correctness of the Cash Balance Reports received in their offices :-

"Certified that the cash balance agrees with the aggregate of the closing balances shown in the accounts rendered to the Circle Postal Accounts Offices."

Appropriation Accounts

6.41. Appropriation Accounts are maintained for watching firstly that the total expenditure under Grant or Appropriation does not exceed the amount of that Grant or Appropriation specified in the schedule to an Appropriation Account passed in accordance with the provision of Article 114 or 204 of the constitution and secondly that the total expenditure on each of the sub-heads fixed as primary units of appropriation under a Grant or Appropriation does not exceed the allotment thereof as modified by orders of re appropriation passed by limitations that any expenditure not falling within the scope or intention of the grant may not be authorised from funds provided under that grant or re-appropriation of fund, is not made from 'Plan' submission to 'Non-plan' and vice-versa.

Appropriation Accounts of the Postal Branch are the Accounts of expenditure (both voted and charged) of the Govt. for each financial year compared with the amount of voted grants and charged appropriation for different purposes, as specified in the schedules appended to the Appropriation Act passed by the Parliament. The DGPS (Postal Accounts Wing) is responsible for the preparation of the Appropriation Accounts of the Department as a whole whereas Appropriation Accounts of each Circle shall be prepared by the Head of the Postal Accounts Circle concerned. The procedure to be followed for the preparation of these accounts is given in the succeeding paragraphs.

Procedure in the Circle Office

6.42. A "Grant/Appropriation Accounts Register" in Form MSO (T)-94 should be maintained for each Circle or other unit of control subordinate to the Director General (PA Wing). The distribution of allotment shown in the statement received from the Director General (PA Wing) under Rule 775 of the Posts and Telegraphs Manual Volume II and subsequent modifications if any, should be noted in this Register under the initials of the Jr. A. O. of the concerned branch. In the case of modifications made by the Heads of Postal Circle under their own powers of re-appropriation, vide Rule 795 *ibid*, individual orders of re-appropriation, are received in the Circle Postal Accounts Offices. These should be checked and promptly noted in the register mentioned above.

6.43. In order to keep a systematic watch over the progress of expenditure, the progressive expenditure upto the end of the each quarter/month under each secondary unit should be posted in the Grant Appropriation Accounts Registers from the Detail Book. The progressive expenditure should then be compared with the proportionate allotment. The expenditure should, at the same time, be intelligently scrutinised and any unusual features e.g. abrupt rise or fall in expenditure etc. should be carefully investigated with a view to detect mis-classification or any other irregularity. Special warning should be issued to the Heads of Postal Circles concerned or other Controlling Authority. The register should be submitted for review to the JAO and the Accounts Officer concerned on the 5th of the second month following the month of account

NOTE- No warning need be issued if excess over the appropriation is discovered after 31st March of a year

Annual Statement of Final Grants and their Verification

6.44. On receipt of the statements of Anticipated Final Grant from Heads of Postal Circles, referred to in Rule 796-B of the Posts and Telegraphs Manual, Volume II, the Circle Postal Accounts Offices should immediately take up the verification of the figures mentioned below and the reconciliation of discrepancies, if any, made by tracing the items as far as possible from the entries made in the Register in Form M.S.O. (T)-94 (vide para 6.42).

- (i) the Revised Allotments, the modifications if any, thereto actually sanctioned by the Director General (P.A. Wing) up to the end of February and by the Heads of Postal Circles upto the date of despatch of the Anticipated Final Grant statement in respect of the items relating to "3201 Working Expenses"; and,
- (ii) Allotments and Withdrawals actually made by the Director General (P.A. Wing) upto the end of February in respect of the items relating to Major Works debitable to "5201-- Capital Outlay on Postal Services".

6.45. A report showing the result of the verification should be sent to the Director General (P.A. Wing) within ten days of receipt of the anticipated Final Grant statements relating to Major Works debitable to Capital and within fifteen days of receipt of those relating to Working Expenses.

Check of Consolidated Statement of Re-appropriations

6.46. No re-appropriations relating to a layer are' sanctioned by 'Heads of Postal Circles after the 23rd March of that year, vide Rule 797-A of the Posts and Telegraphs Manual, Volume II. If in rare cases re-appropriations of funds from one head to another is/are considered necessary after that date, the Director General (PA Wing) sanctions the necessary re-appropriations on behalf of the Head of the Postal Circle giving an intimation of the same by telegram (followed by a post copy in confirmation) to the Circle Postal Accounts Office concerned. Immediately after the 23rd March, the Budget Section of the Heads

of Postal Circle will send to the Circle Postal Accounts Office concerned, a consolidated statement in the form prescribed by the Director General (P.A. Wing) showing the re-appropriation sanctioned by them after the despatch of the Anticipated Final Grant statements and excess or withdrawals of surrender made by the Heads of Postal Circles between the 1st and the 23rd March not included in the statement of Anticipated Final Grants, The consolidated statements should be immediately verified with reference to the individual orders of re-appropriation etc., as noted in the Register in Form MSO (T)-94 and a report regarding the result of this verification should be sent to Budget Section of the Directorate (P.A. Wing) by the telegram by the 1st April (followed by a post copy in confirmation).

Intimation of the Circle Grants to the Postal Wing of the Directorate

6.47. A statement showing the Final Grant for each Circle under each group head of appropriation under Working Expenses as well as the Capital heads should be compiled in the Forms annexed to this Chapter from the Register in Form MSO (T)-94 and sent to the PA Wing of the Directorate on the 25th April, each year. In order to prepare this statement correctly and on the due date, It is necessary that all modifications sanctioned by the Director General (P.A. Wing) the Heads of Postal Circles etc. upto the 23rd March and by the Director General (P.A. Wing) between the 24th and the 31st March should be duly noted in the above Register. If any discrepancies detected in course of verification of the, statements, referred to in Paras 7.44 to 7.46 remain unsettled, they should be mentioned in the remarks column of this statement. Only one figure should be given for each group head for a Circle.

6.48. On receipt of the statements of Final Grants for each Circle from the Circle Postal Accounts Oakes a consolidated statement showing the total Final Grants for all circles under the respective secondary units of Appropriation should be compared with the consolidated statement of Final Grants received from the Director General (P.A. Wing) in accordance with Rule

797-A of the Posts and Telegraphs Manual, Volume II. The discrepancies, if any, should be recorded by correspondence with the Director-General (P.A. Wing) or the Circle Postal Accounts Offices as may be found necessary.

6.49. The Circle Postal Accounts Officer should submit to the P.A. Wing of the Directorate by the 1st August every year, Appropriation Accounts for their Circles prepared as far as practicable in the same form in which the printed Appropriation Accounts of the Department appear. Part II of these Appropriation Accounts should, however, be prepared in the form given in Annexure IV Figures for this statement should be obtained from the Grant and Appropriation Accounts Registers. Before sending the materials for the Appropriation Accounts, the total expenditure of the year should be carefully examined compared with the respective Budget Allotments to see if any excess or saving is noticeable under any Unit. Cases of all real excesses and savings should then be ascertained and necessary explanations therefore, furnished in the Appropriation Accounts. Any changes subsequently found necessary either in figures or in the remarks already furnished in the Appropriation Accounts should be consolidated and sent to the P.A. Wing of the Directorate by the 31st October each year.

Copies of Appropriation Accounts should also be submitted to the respective Branch Posts Audit Offices for 'Check and certification' and the Certificate of Check by the Branch Posts Audit Office concerned should be sent to the Postal Directorate (Postal Accounts Wing) by the 30th September at the latest.

6.50. For every modification of Rs. 1,000 or more, the Head of Postal Circle sanctioning the modification (i.e. re-appropriation or surrender) is required to communicate the reasons to the respective Postal Account Office. In scrutinising these reasons, the Postal Accounts Office should see that they clearly bring out why the requirements could not be foreseen and provided for in the original Budget or the Revised Estimates. The reasons included in the materials for the Appropriation Accounts for the modifications made by the

Heads of Postal Circles (Column 3(b) and 5(b) of the form referred to in para 6.3), should be based on the result of the scrutiny mentioned above.

6.51. Re-appropriation orders in respect of, modifications sanctioned by the Director General (PA Wing) are not communicated to the Postal Accounts Office unless the modifications relate to units solely controlled by that office. In such cases also, the reasons communicated by the Director General (PA Wing) should be scrutinised in the manner laid down in the preceding subparagraph and necessity remarks included in the materials for the Appropriation Accounts under column 3 (a) and 5 (a) of the form referred to in Para 6.03.

NOTE 1- Though explanations for modification of Rs. 1,000 or more are obtained and scrutinised in detail, all and sundry explanations need not be furnished with the Appropriation of Accounts. Only in the circumstances of defective supplementary Appropriations and Re-appropriations indicating bad budgeting and control should be reported to the Head quarters Office.

6.52. Explanations for variations of 5 % or Rs. 2500 and above whichever is less between the final Allotments and the Actual Expenditure under the respective secondary units of appropriation (Column 8) (a) 8 (b) of the form referred to in Para 6.49 should be included in the Appropriation Accounts. The following procedure has been prescribed for the collection of materials for such explanations.

6.53 Under Paragraph 797-B of the Postal and Telegraphs Manual Volume II, the Heads of Postal Circles are required to send statements in Forms Bgt- 15 and Bgt- 16, so as to reach the Circle Postal Accounts Office by the 31st May. After filling in the actuals upto the accounts for March in Column V of these statements the Accounts Office will return them so as to reach the Circle Office by the 15th June. The Heads of Postal Circles are to return these statements again to the Circle Postal Accounts Office by the 30th June with

explanation for each variation of 5 % Or Rs. 2500 and above whichever is less between the Final Allotment and Expenditure under the secondary units of appropriation. These explanations should be scrutinised in the Circle Postal Accounts Office with a view to seeing that they are not only accurate and intelligible but also concise and illuminating. The preliminary scrutiny will be conducted by the Accounts Sections concerned which have dealt with the accounts throughout the year. The explanations so scrutinised should be scrutinised further by the Section dealing with the Appropriation Accounts. It should be specially seen that the explanations clearly bring out whether the variations were inevitable and whether they could not have been foreseen.

After scrutinising the explanations in the above manner, the comments found necessary should be endorsed below the explanations and the statement forwarded to the Director General PA Wing (Budget Section) so as to reach him by the 15th July or within 15 days of receipt of the statement from the Heads of Postal Circles. Copies of the explanation and comments thereon should be retained for being made use of in the materials for the Appropriation Accounts.

NOTE 1- Cases involving novel or special features should be explained irrespective of the monetary limit referred to above.

NOTE 2- The procedure referred to above regarding the submission of explanations for variations between the Final Grant and actuals applies to the units which are directly under the Director General's control.

6.54. Immediately after the 15th July a report should be sent to the Postal Wing of the Directorate, containing information on the following points:-

- (a) Whether all the Budget forms received from the Heads of Postal Circles have been sent to the Director General Postal Services (PA Wing) by the 15th July after scrutiny of the explanations for variations.

- (b) Particulars of cases in which the Budget forms have been received from the Head of Postal Circles later than the 30th June; and
- (c) Reasons for the delay in submission in cases where the Budget forms are transmitted to the Director General (PA Wing) so as to reach him not later than the 15th July.

6.55. The Circle Postal Accounts Office should also furnish comments on the accuracy of Circle budgeting and control over expenditure under each sub-head e.g. A.B.C. etc. They should apprise the Executive Authorities of any items on which they have considered it necessary to offer adverse comments. The reply received from the Executive should be considered and necessary modifications if any should be intimated to the Director General Postal Services (Postal Accounts Wing). A statement of misclassifications affecting control rectified by Postal Accounts Office after the Final Grant was fixed or not rectified at all and another statement showing the number of divergences between the Final Grant and Actual exceeding 5 % or Rs. 2500 whichever is less in each case under each sub-head should also be furnished.

6.56. After the "Progressive Statement of Revenue and expenditure" is furnished to the Budget Branch of the Directorate (PA Wing) by the Compilation Section of that Wing (Para 4.22), action should be taken to post the same in Grant Appropriation Accounts Register Form MSO (T) 94. The Register should be submitted to the Branch Officer for review by the second week of the second month following the month to which the accounts relate. Any unusual feature revealed by a comparative scrutiny of Grant and Actuals should be brought to the notice of the Chief Accounting Authority and his orders obtained regarding further action to be taken.

Preparation of the Appropriation Accounts in Postal Accounts Wing of the Directorate

6.57. The Appropriation Accounts should be prepared by the Postal Accounts Wing of the Directorate mainly from the Grants Appropriation

Accounts Register in Form MSO (T)-94 supplemented, where necessary, by the material for the Appropriation Accounts received from the Circles Postal Accounts Offices and the Budget Section of Directorate. After the Register for March has been posted, the progressive expenditure for the year should be carefully examined and compared with the budget allotment to see, if any excesses or large savings are noticeable under the several units. Cause of all excesses and or savings should be ascertained and in the first place, it should be thoroughly investigated whether the excess or saving is the result of misclassification or mis-posting of expenditure. Misclassifications, etc., should be immediately rectified and suitable explanations furnished for real excesses and savings.

6.58. Immediately after the Close of the March Final Accounts a statement should be prepared by the Postal Wing of the Directorate showing the principal variations between the Final Grant and the Expenditure (upto March for the Department as a whole in respect of the secondary units of appropriation. This statement should be sent to the Budget Section of the Directorate by the 30th June in order to enable them to furnish the explanations for the variations contained therein by the end of August. The explanations furnished by the Budget Section, should be checked and verified as far as possible, with the explanations furnished by the Circle Postal Accounts Offices in their materials for the Appropriation Accounts vide Para 6.48.

NOTE - Appropriation Accounts should be prepared for each Grant as also for the several sub-heads, demand units and the secondary units of appropriation such as "Salaries" "Dearness Allowance" "Wages" "Other Charges", "Subsidies and payments to Railways and/or Companies" etc., falling there-under, the charged and the voted items being shown separately.

6.59. The Financial Review of a year's working is prepared by the Director General of Postal Services for inclusion in the Appropriation Accounts (Posts). The form in which the Review is prepared has been agreed to upon by the Comptroller and Auditor General of India, the Director General of Postal Services and the Director of Audit Posts Telegraphs, and the, Review Appearing in the latest publication issued may be taken as having been prepared according to the agreed form. The Director General's Review should be expected to be completed in the Postal Accounts Wing of the Directorate before the end of September. On receipt the Review and particularly the figures mentioned therein should be very carefully checked by the Report Section of the Office of the Director of Audit (P&T) and all discrepancies referred to the Director General (PA Wing) for reconciliation. When all the discrepancies have been settled, the Review be printed alongwith the Appropriation Accounts (Posts).

NOTE - A Financial Review of the Post Office Insurance Fund prepared by the Director, Postal Life Insurance, Calcutta is scrutinised by Director of Audit (P&T) at the draft stage and also printed alongwith the Appropriation Accounts (Posts).

General Instructions

6.60. (a) In the report dealing with Appropriation Accounts, any excesses (i) over net grants and. (ii) over sub-head a demand unit or a unit of appropriation there-under which has been specifically reduced by the Legislature, should be brought prominently to the notice of the Chief Accounting Authority.

(b) In the case of important excesses, it should be stated why they were not foreseen in time and a formal Supplementary Grant or Re-appropriation made to cover the excess and whether the excess indicates a lack

of control over expenditure on the part of the Authority administering the Grant.

(c) The remarks should try to explain not only the variations of actuals as compared with the final Net Grants but also those of the latter with the Original Grants;

(d) If, in explaining an excess, a reference is made to a saving elsewhere, it should be definitely stated whether the saving referred to fully covers the excess; the balance of the excess remaining uncovered being otherwise explained; and

(e) The explanations given should not be too technical and should be so worded as to be easily understandable to a person not well versed in accounts technicalities.

6.61. The detailed Appropriation Accounts for each sub-head should be followed by an independent review of the grant for the subhead as a whole entitled "Administration of the Grant". All salient features connected with the control of the grant for the sub-head be mentioned in this review, particular attention being drawn to "Faulty administration of the grant, etc".

6.62. Whenever the Government of India or any competent administrative authority subordinate to them have fixed by an executive order (not involving re-appropriation) a limit for expenditure within a Grant or a sub-head of a Grant, lower than the actual amount of the Grant or a sub-head of a Grant, voted by the Legislature and has communicated that order to the Accounts Officer, but expenditure has been incurred in excess of such limit, such excesses should be exhibited by means of suitable fund not under the particular Grants or sub-heads of Grants in the Appropriation Accounts.

6.63. In all cases in which funds have been provided by re-appropriation, and the re-appropriation is ultimately found to have been unnecessary, the date of re-appropriation should invariably be noted for an adequate appropriation of the situation. All cases of unwise re-appropriation should be brought out in the review with suitable comments.

6.64. The appropriations for the year under review and those for the previous years should be carefully compared both generally and under the most important Demand Units, etc. (both Revenue and Capital) in order to show whether there has been any defective budgeting. Instances of persistent overestimating should be specially brought out.

6.65. In order to minimise the charges of discrepancies between the figures of actual expenditure as shown in the Appropriation Accounts with those in the subsidiary accounts of the Combined Finance and Revenue Accounts reconciliation between the two sets of figures should be undertaken by the Postal Accounts Wing of the Directorate early in December each year and a certificate should be furnished to the Controller General of Accounts to the effect (i) that the total of the figures reported to him from time to time for the Appropriation Accounts agrees head by head, with the Final Figures furnished for the compilation of the Combined Finance and Revenue Accounts (ii) that the figures in the Appropriation Accounts have been exhibited correctly under the relevant sub-heads as shown in the Demands for Grants, and (iii) approval for new sub-head, if any, shown has been obtained.

During the course of this scrutiny, it should also be seen that there is due correlation between the heads in the Accounts and the sub-heads in the Appropriation Account

6.66 The Post Finance and Revenue Accounts is prepared by the Postal Accounts Wing of the Directorate and is submitted to the Controller and Auditor General of India for incorporation by him in the Finance and Revenue Accounts of the Central Government. The preparation of these accounts is taken up as soon as the accounts for March Supplementary are closed. The Figures are taken from the General Abstract.

6.67 The Portion relating to the Posts Department are incorporated in Section of the Combined Finance and Revenue Accounts of the Central Government and comprises the following statements: -

No. of statement	Name and Description
117.	Detailed Accounts of the Postal Receipts
117-A.	Accounts of Expenditure on Postal Services.
117-B.	Accounts of Capital Outlay on Postal Services.
118.	Detailed Accounts of Telecommunication receipts.
118-A.	Accounts of Expenditure Telecom. Services.
118-B.	Accounts of Capital outlay on Telecom. Services.
119.	Appropriation to and from P&T Capital Reserve Fund.
120.	Appropriation to and from P&T Revenue Reserve Fund.
121.	Detailed Account of profit or loss on working of the P&T Departments.

6.68 The contents of the statements are briefly explained below -

No. 117 & 118- These statement analyse the Postal Revenue of the Department by such group-heads of accounts and also show the apportionment there of between the component branch.

No. 17A & 118A – These statements analyse the expenses on Postal services of the branches of the Department by group heads.

No. 117B & 118B – These statements show the Capital outlay on Postal services.

No. 119 & 120 - Deleted

No. 121 – This exhibits the net “Profit and Loss” of each branch.

6.69 The manuscript copy of the Finance and Revenue Accounts in the Forms prescribed by the comptroller and Auditor General of India from time to time should be submitted by the Postal Accounts Wing of the Directorate to the Comptroller and Auditor General of India on the 31st December each year. Any information called for by the Comptroller and Auditor General of India regarding these statements should be furnished promptly.

A statement showing the distribution between 'Voted' and 'Charged' items of expenditure (inclusive of Working Expenses) under each Major head should be submitted by PA Wing of the Directorate to the Controller General of Accounts by the 1st November each year.

The Finance and Revenue Accounts, as compiled in the Book Section of the PA Wing of the Directorate should be checked with the Appropriation Accounts before the accounts are sent to the press.

Avoidance of Delay in the Publication of the Combined Finance and Revenue Accounts

6.70 One of the contributory causes, which delay the publication of the Combined Finance and Revenue Accounts, is the large number of adjustment which are communicated to the Comptroller and Auditor General of India after the dispatch of the March Supplementary Accounts, Such belated adjustments can be avoided (i) by the exercise of a greater care and promptitude by the Circle Postal Accounts Officers in scrutinizing the initial classifications which can best be checked by a monthly verification of the Departmental Accounts and (ii) by strictly following the instructions laid down in paragraph 4.36 and 4.40.

ANNEXURE I

(See paragraph 6.05)

Summary of the transactions for the year under Review

A Summary of the detailed transactions during the year “under review” as compared with the actuals of the previous year is given in the sub-joined statement shown below: -

Receipts	Actuals		Disbursement	Actuals	
	Previous year	Current Year		Previous year	Current Year
1	2	3	4	5	6
<i>Part I – Consolidated Fund of India</i>			<i>Part I – Consolidated Fund of India</i>		
0021- Taxes on Income other than Corporation Tax.			2016- Audit		
45-Other Taxes and Duties on Commodities and Services.			247- Other Fiscal Services.		
0049- Interest Receipt			2049 – Interest payments.		
2075 – Miscellaneous General Services,			2071 – Pension and other Retirement benefits.		
2235 – Social Security and Welfare			2075 – Miscellaneous General Services.		
1201 – Postal Receipts			281- Family Planning		
156 – Telecom Receipt			2235 – Social Security and Welfare		
Total –Revenue Receipts			3201- Postal working expenses.		
F-Loans and Advances			5201 – Capital outlay on Postal / Telecom. Services.		

Receipts	Actuals		Disbursement	Actuals	
	Previous year	Current Year		Previous year	Current Year
1	2	3	4	5	6

Total Part I – Consolidated Fund of India.

E – Public Debt.

F - Loan and Advances.

Total Part I – Consolidated Fund of India.

Part II – Contingency Fund of India.

Part II – Contingency Fund of India.

Part III – Public Account

Part III – Public Account

I- Small Savings, Provident Funds, etc.

I- Small Savings, Provident Funds, etc.

J- Reserve Fund.

J- Reserve Fund.

K- Deposits and Advances.

K- Deposits and Advances.

L – Suspense and Miscellaneous

L – Suspense and Miscellaneous

M- Remittances.

M- Remittances.

8675 – Deposits with Reserve Bank

8675 – Deposits with Reserve Bank

8680 – Miscellaneous Government Accounts.

8680 – Miscellaneous Government Accounts.

Total public Accounts

Total public Accounts

Opening Cash balance

Opening Cash balance

Receipts	Actuals		Disbursement	Actuals	
	Previous year	Current Year		Previous year	Current Year
1	2	3	4	5	6

Total Disbursements

Closing Cash Balance

Grand Total :

Grand Total :

Statement showing total expenditure during and to end of the year_____ under 555 – Capital Outlay on Postal Services and 556 – Capital outlay on telecommunication services including wireless according to these minor heads

Nature of Expenditure	Expenditure upto the previous year	Expenditure during the year			Progressive total
		Non plan	Plan	Total	
5201 – Capital outlay on Postal Services.					
556 – Capital outlay on Telecom.					
Telegraphs					
Telephones					
Radio					
Total amount outside the Revenue Account.					

(i) Expenditures Under ‘Plan’ includes the expenditure on Major Projects as detailed below: -

Name of the Projects	Sanctioned Estimate	Actual Expenditure	Progressive Expenditure upto the end of the year

(ii) The figures in Column 3 show the expenditure met out of the Consolidated Fund/Contingency Fund Rs. respectively.

(iii) Statement showing Capitalisation of Expenditure of Revenue nature.

Head of Account	Revenue and Expenditure Capitalised			Expenditure written back to Revenue			Balance
	To end on 20...	During 20.....	Total	To end on 19...	During 19.....	Total	
1	2	3	4	5	6	7	8

(iv) The expenditure under “non-Plan” represents: -

Credit to Capital on account of

(a) Sale and Abandonment of Assets

(b) Stores and Manufacture Suspense

Total

(v) The Capital expenditure upto previous year has been increased by Rs. without financial adjustment on account of the following: -

Particulars of adjustments	Post Offices	Telegraphs	Telephones	Radio	Total
1. Net result of the misclassifications of previous years affecting Capital and Revenue heads.					
2. Inter-branch transfers of building.					

(i) Subject to the remarks below, the balances, whether in cash or investments, under each head have been fully verified and found to agree with those shown in the separate registers maintained in the Accounts Offices for the purpose in accordance with the prescribed rules. They have been accepted as correct by the responsible officers concerned where necessary. The debits and credits during the year to the various Reserve Funds and Deposits Accounts of grants etc., were for amount authorized by the relevant Acts or Rules of the Funds of Accounts and there were no diversions for purpose other than those for which the Funds were constituted or the grants were made.

(ii) In a number of cases, there are un-reconciled differences in the closing balance and steps are being taken to settle the discrepancies as soon as possible. In some cases, the full details, and documents are awaited from Departmental and Treasury Officers. Steps are being taken to clear these differences as soon as possible.

(iii) Differences between the closing balances in the ledger and those in the Broadsheets also exist in the following cases where Departmental Officers are responsible for maintaining detailed Accounts.

S.No.	Heads	Difference	
		Years	Amounts

(iv) The Balance are communicated to the officers concerned every year for acceptance thereof , In a large number of cases such acceptances of balances have been unduly delayed. The amounts involved are considerable.

Head of Account	Number of Acceptances awaited	Year from which acceptances awaited	Amounts
1	2	3	4

The following is the general statement of balances of the Indian Posts and Telegraphs Department of the 31st March 20

Debit Balance	Name of Account	Credit Balance
1	2	3

Government Account

Consolidated Fund

E. Public Debt

F. Loans and Advances by he Central Government

Contingency Fund

Public Account

I. Savings, Provident Fund etc.

J. Reserve Fund

K. Deposits and Advances

(a) Deposits bearing Interest – Gross balances

(b) Deposits not bearing Interest

(c) Advances not bearing interest

L. Suspense and Miscellaneous

M. Remittances.

N. Cash balance (P&T)

Total:

The above balances are reviewed in detail in the following paragraphs: -

1. *Government Account Debit* – This is the general closing head in the ledger. Under the system of book keeping followed in the Indian Governments Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counter balancing entries which have been included elsewhere in the accounts. The balances under this head, therefore, represent the cumulative result of Revenue, Capital and other transactions in respect of which no separate progressive balanced accounts are kept. A general outline of the balance on the books of the Posts and Telegraphs Department on the 31st March is given in the following table.

Debit	Credit
(Rs.)	(Rs.)
A. Opening Balance	
B. Revenue Receipts	
C. Service Expenditure	
(i) Working Expenses	
D. Capital Expenditure	
E. Miscellaneous	
F. Closing Balance (Debit)	

The following are the details of the sum of Rs. _____ shown against E-Miscellaneous, in the above table.

1. 0021 Taxes on Income other than corporation tax
2. 0037 Customs
3. 0049 Interest Receipts.
4. 0075 Miscellaneous General Services.
5. 0210 Medical – CGHS – Receipts.
6. 0235 Social Security and Welfare.
7. 2016 Audit
8. 2049 Interest payments.
9. 2071 Pension and other Retirement benefits.
10. 2075 Miscellaneous General Services.
11. 2235 Social Security and Welfare.
12. 8675 Deposits with reserve Bank (Net).

Major Heads and Minor heads of Account	Balance on	Amount advanced during the year	Total	Amount repaid during the year	Balance on	Interest received & Credited to Revenue
1	2	3	4	5	6	7
(b) Advances for the purchase of Motor Conveyances.						
(c) Advances for the purchase of other conveyances.						
(d) Other advances						
(e) Festival Adv.						
Total :						

Statement showing the summary of Receipts and Disbursement and Balances for _____ Accounts.

S.No.,	Minor head of Account	Opening Balance	Receipts	Disbursement	Closing Balances.
1	2	3	4	5	6

E. Public Debt.

6001 Internal debt of the Central Government

(i) Compensation & other bonds

F. Loans and Advance

7475 Loans for Cooperation

1. Housing Cooperative
2. Consumers Cooperatives
3. Other Cooperative

7610 *Loans to Govt. Servants*

1. House Building Advance
2. Advance for the purchase of Motor Conveyance
3. Advance for the purchase of other Conveyance
4. Other advances
5. Festival Advance

7615 *Public Account*

I. Savings, Provident Fund etc.

(a) *Small Savings.*

8001 *Savings Deposits*

1. P.O. Savings Bank Deposits
2. Fixed and Time Deposits
3. Cumulative Time Deposits

Recurring Deposits and (Total 801 Saving Deposits)

8002 *Savings Certificates*

1. P.O. Certificates
2. Defence Savings Certificates
3. State Savings Certificates.

Total 8002 Savings Certificates

(b) *Provident Funds.*

8009 *State Provident Funds*

01 – *Civil*

I. General Provident Funds.

II. Contributory Provident Fund

Total (A) – Civil

02 – *Defence*

1. Defence Savings Provident Fund

2. Defence Service Personnel Provident Fund

Total – Defence

Other Provident Funds

I. Workmen Contributory Provident Fund

II. Contributory Provident pension Fund

III. Other Misc. Provident Fund Contributory.

(Transferred Railway personnel) Provident Fund

Total - Other Provident Fund

04 – Interest Suspense Account

Total 8009 State Provident Funds

8006 Public Provident Funds.

Total (b) Provident Funds, State Provident Funds

And Public Provident Funds

Other Accounts

8011 Insurance and pension Funds.

Postal Insurance and Life Annuity Fund

8012 Special Deposits and Accounts

Total (c) – Other Accounts

Grand Total

I – Savings, Provident Funds, etc.

K- Deposits and Advances

(a) Deposits bearing Interest

8336 Civil Deposits

1. Security Deposits

8342 Other Deposits

1. Own your Telephone

2. Misc. Deposits

3. Telephone application Deposits.

4. N.D.F.

Total 8342 Other Deposits

Total (a) Deposits bearings interest.

(b) Deposits not bearing interest.

8443 Civil Deposits

1. Security Deposits

2. Public Works Deposits

3. Other Departmental Deposits

4. Deposits for work done for private bodies or
private individuals

5. Deposits of fees received by Govt. servants for
work done for private bodies.

6. Unclaimed Deposits in General Provident Funds
7. Unclaimed Deposits in Other Provident Funds.
8. Unclaimed Savings Bank Deposits
9. Other Deposits.

Total 8443 Civil Deposits

8446 Posts and Deposits

1. Posts Deposits

2. Other Deposits

Total 8446 Posts and (8446)

Total (B) Deposits not bearing Interest

(c) Advances

8553 Postal

1. Postal Advances

Grand Total Deposits and Advances

1. Suspense and Miscellaneous

(b) Suspense

8661 Suspense Accounts

1. Provident Fund Suspense

2. P.O. S.B. Investments Accounts – Cost. Of Govt.

Promotes and Investments Certificates held in Deposits.

3. Other items

Total - P.O.S.B. Investment Accounts.

Suspense Account P & T

1. Other than P.O.S.B. Investment Accounts
2. Total Suspense Account – P&T
3. Additional wages Deposit Suspense Account
4. (i) Additional Dearness Allowances.

Deposits Suspense Account (OLD)

- (ii) Additional Dearness Allowances (NEW)
- (iii) Total Additional Deposits Suspense

Total (b) Suspense

8661 Suspense Accounts

(C) Other Accounts

8670 Cheques and bills Telecom – Accounts office
cheques

8671 N. Cash Balances

8672 Permanent Cash Imprest

8674 Security Deposits made by Government

Total (C) - Other Accounts

(d) Account with Govt. of Foreign countries

8679 – Accounts with Govt. of other countries

1. Pakistan

2. Burma

3. Aden

4. Other Governments

Total (d) Accounts with Govt. of foreign Countries

8679 – Account with Govts. of other countries.

GRAND TOTAL – L – Suspense and Miscellaneous
(including (1) Deposits with Reserve Bank
(2) Misc. Govt. Account.)

Remittances

1. Money Orders, Remittances and adjustments between
the officers rendering accounts to the same accountants

General and other Remittances

8781 - Money Order

1. Inland Money Orders

2. Foreign Money Orders

Total 8781 – Money Orders

8782 – Cash Remittances and adjustments between
officers rendering Accounts to the same Accountants

General / Accounts Officers

1. Remittances

(b) Inter Government Adjustment Accounts.

8787 – Adjusting Account with Railways

8789 – Adjusting Account with Defence

891 – Account with States.

GRAND TOTAL

M- Remittances

ANNEXURE II

(Referred to in Para 6.11)

Profrma Report of the Director of Accounts, Postal _____ as on _____ on the State of Accounts

PART I – BALANCES (DEBIT/CREDIT)

PART II – DIFFERENCES (DEBIT/CREDIT)

Four Monthly Report for _____ showing Clearance of the outstanding Balances Relating to year upto _____

Head of Account	Year	Opening Balance as on					
		Minus		Plus		Gross	
		No. of Items	Amount	No. of Items	Amount	No. of Items	Amount
1	2	3	4	5	6	7	8
From....							
To							
20.....							
20.....							

Clearance From. To

Minus		Plus		Gross		Percentage of Clearance
No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	
9	10	11	12	13	14	15

Closing Balance as on

Minus		Plus		Gross		Reasons for Outstanding	Action Taken
No. of Items	Amount	No. of Items	Amount	No. of Items	Amount		
16	17	18	19	20	21	22	23

PART III – ACCEPTANCE OF BALANCES

S.No.	Loans & Advances Heads	Opening Balances	Total
		19..... 19..... 19..... 19.....	
1	2	3	

No. of Acceptances of Balances Reduced.	Total
19..... 19..... 19..... 19.....	
4	

Closing Balance	Total
19..... 19..... 19..... 19.....	
5	

Reasons of Out standings.	Action Taken
19..... 19..... 19..... 19.....	
4	

PART IV – POSITION OF BROAD SHEET

Sl. No.	Total No. of Broadsheets required to be maintained	Nos. of Broadsheets maintained	No. of Board sheets in arrears with descriptions	Period
1	2	3	4	5

Reasons of arrears	Extent of arrears	Steps taken or proposed to be taken for clearance of arrears
6	7	8

PART V – POSITION OF MINUS BALANCE

Sl. No.	Head of Accounts	Year	No. of Items	Amount	Reasons for outstanding	Action taken for the clearance
1	2	3	4	5	6	7

ANNEXURE III

(Referred to in para 6.47)

Name of Circles	Head of a/c	Salaries	Dearness allowance	Wages	Travel Expenses	Office Expenses
1	2	3	4	5	6	7

Rates & Rent	Write off Losses	Payments to Professional & Special Services	Adv. Sale 7 Publicity expenses	Machinery equipment	Subsidies / grant in aid contribution
8	9	10	11	12	13

Other charges	Supply from Stationery office Calcutta	Local purchase of paper for printing of form	Cost of printing of forms by Central Government presses	Cost of printing of forms by State Government Presses	Freight on forms Stationery
14	15	16	17	18	19

Advance for the purchase of Motor, Scooter etc.	Other conveyance advance	Festival Advance	Other advances	Total
20	21	22	23	24

ANNEXURE IV

..... Circle

Sub head.....

Secondary Unit of Appropriation	Original	Modification to the original allotment		Revised Allotment	Modification to the Revised allotment made by the		
		Director General	Head of Circle		Director General	Head of Circle	Total
1	2	3(a)	3(b)	4	5(a)	5(b)	5(c)

Final allotment	Actual Expenditure	Variation between Final Allotment (col. 6) and actual expenditure col. 7)		Explanation of the Savings/ Excesses for the variation in brief	Account Office comments
		Savings	Excesses		
6	7	8(a)	8(b)	9	10

N.B. – The appropriation accounts should be prepared in this form according to the following instructions: -

Column 1- (a) The secondary units, salaries, Dearness allowance, Travel expenses, Office Expenses etc. should be separately shown in this column. The non Voted and Voted portions of a unit should also be shown separately.

(b) In respect of works expenditure, works charges, cash and stores, establishment, tools and plant, establishment charges, freight charges interest charges as also credit allotments and actual credits should be shown separately under each secondary unit.

(c) The statement should be prepared separately under each sub-head for each Circle.

(d) The explanation for each secondary unit in respect of the figures in each of the columns 3(b), 5(b) and 8(b) should as in the printed Appropriation Accounts, be written across the page below the figures for the unit concerned.

(e) Totals should be given under each secondary unit where it is split up and under each subhead.

Column 2 - The original allotment in respect of the secondary units under Working Expenses should be the distribution of the Budget Grant under those heads as intimated by the Director General of in respect of the Minor Works the Director General make allotments in the beginning of the year and for Major works allotments are made as and when each such work is sanctioned. The original allotments under capital heads for the purpose of this form would, therefore, comprise allotments for all Minor works made at the

beginning of the year plus the totals of the first allotments made for Major works during the year.

Columns 3 (a) and 5(a) - Subsequent additional allotments and withdrawal made by the Director General excluding surrenders by the Heads of Circles and accepted by the Director General should be shown in these columns (see-also instructions for column 4).

Column 3 (b) and 5(b) - The modifications made by the Heads of Circles and surrenders by the Heads of Circles and accepted by the Director General (but not withdrawals made by the Director General) should be shown in these columns.

Reasons or modifications should be given when the amount of individual modification is Rs. 1,000/- or more or when there are special factors involved (see also instructions for columns 4).

Column 4- The revised allotments for secondary units under Working Expenses should be distribution of the Revised Estimates under those heads intimated by the Director General. .

As there are not revised allotments for Capital head, columns 4 and 5 will not be necessary for these heads.

Column 6- The Final grant figures verified by audit should be shown in these columns. The total of columns 4, 5(a) and 5(b) in the case of the heads under Working Expenses and the totals of columns 2, 3(a) and 3(b) in the case of capital heads should work up to the figures in column 6,

Column 7- The total expenditure (in rupees only) for the year under the units shown in column should be included in this column.

Column 8- Savings or excesses in expenditure as compared with the final allotments (Column 6) should be shown in these columns.

CHAPTER VII

TRANSFER ENTRIES, JOURNAL AND LEDGER

I. TRASFER ENTRIES

7.01. Transfer entries, which are entries, intended to transfer items from one head of account to another is necessary:-

- (a) in order to correct an error of classification in the original accounts;
- (b) in order to adjust, by debit or credit to its proper head, :an item outstanding under a Debit, Deposit or Remittance head.
- (c) in order to adjust inter-departmental and other transactions which do not involve the receipt or payment of cash.

Another type of case in which transfer entries are necessary occurs when it is found more convenient to classify items pertaining to more than one head of account, under a single head of account in the first instance than to classify them under each head of account from the beginning.

7.02. Recurring or periodical transfers are somewhat numerous in the Postal Accounts, and it is necessary for the J.A.O.-in-charge of the Book Sections of the P.A. Wing of the Directorate and Postal Circle Accounts offices in the cases of entries made in their respective offices, to see that they are regularly made. A list of such transfers is given in Annexure to this Chapter.

Annual and half-yearly transfers should as a rule be avoided except in the cases mentioned in Annexure *ibid*.

Watch of Periodical Adjustments

7.03. The Book Sections Of the P.A. Whig of the Directorate and the Circle Postal Accounts officers should maintain a Broadsheet showing (1) all

the periodical adjustments which are usually required to be made in the office (2) the name of the Section responsible for making the Adjustments (3) due dates and (4) the actual date of adjustment With the help of this Broadsheet the J.A.O.-in-charge of the Book Section of the Postal Accounts Wing of the Directorate, as well as of the Circle Postal Accounts Offices should remind the sections concerned in time, so as to ensure that all adjustments are made, as far as possible before the close of the March Accounts. He should report to his Gazetted Officer any serious delay in making such adjustment of the part of the Sections concerned.

The Broadsheet be submitted to the Gazetted Officer for inspection as soon as the March Accounts are closed and again after the March Supplementary accounts are closed

7.04. The general rules relating to the correction of errors in the accounts are reproduced below

- (a) If an item, which properly" belongs to a Revenue or Expenditure head, is wrongly classified under another Revenue or Expenditure head, the error may be corrected at any time before the accounts of the year are closed, but after the accounts of the year are closed, no correction is admissible, it being sufficient to make a suitable note of the error against the original entry. If the amount involved does not exceed ten rupees and the mistake is discovered even' before the accounts of the year are closed, no formal transfer is necessary but a note of the error against the original entry should be made in such cases also. If however, the error affects the receipts and disbursements of State Governments, another Department including commercial departments) of Central Government or a Capital head outside, the Revenue Accounts, it should be corrected by transfer in all cases, as soon as the error is discovered.

NOTE - Erroneous classifications of Compensation for lost or damaged insured and other articles and Writes-Off to "Profit and Loss" should be rectified by transfer entries however small the amounts may be.

- (b) An error which affects a Debt a Deposit or Remittance head must be corrected by transfer however old and however small it, may be. If the accounts of the year in which the error took place are not closed, the correction should be made by removal of the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the year in which the error took place are closed then the following procedure should be observed:-
- (1) An item taken to one Debt, Deposit or Remittance head instead of another, correction should be made by transfer from the one to the other.
 - (2) An item credited to a Debt, Deposit or Remittance head instead of to a Revenue head or debited to a Debt, Deposit or Remittance head instead of to Expenditure, head correction should be made by transfer to the head under which it should originally have appeared.
 - (3) An item credited to a Revenue head instead of to a Debt, Deposit or Remittance head, correction should be made by debiting refunds and crediting the proper head.
 - (4) An item debited 'to an Expenditure head instead of to a Debt, Deposit of, Remittance head, correction should be made by debiting the proper head and crediting "1201 Postal Receipts 800 Other Receipts 02 Postal Receipts - Other Items."

7.05. As the budget estimates of the Department of Posts are not based on the separate accounts of Posts statements and returns in connection therewith is required to be made by Circles, for which the figures are available from the Detail Book, transfer adjustments are not required to be noted in the body of

Classified abstracts of the Circle Postal Accounts. But if any adjustment affects the details of fund recoveries etc. which are separately recorded in schedules appended to the classified abstract a note of the adjustments should be made in the appropriate schedules.

7.06. When an adjusting transfer brings in an item on the authority of an original document, the number of the entry in the Adjustment Book should be noted across the item in that original document. The J.A.O. who passes entry in the Adjustment Book is responsible for seeing that proper note is made, if the document on which it is to be made is within his charge or for giving notice of the entry to the J.A.O. in whose charge the document is.

7.07. Whenever a transfer Adjustment is made either debiting or crediting a Money Order or Savings Head or Post Office Certificates Debt head or 2049 Interest Payments, the Adjustment Register is initialled in token of note by the J.A.O. of Bank or Cash Certificates Sections, as the case may be, for note. The J.A.O. passing the adjustment is responsible to see that an adjustment of such kind is passed by him only after the item in the Adjustment Register is initiated in token of note by the J.A.O. of the Money Order, Savings Bank or Cash Certificates Sections.

7.08 The following forms are prescribed for use for each circle: -

- (1) Adjustment Book – C.P.W.A. 54
- (2) Abstract of Adjustments – D.G. (PA)-519
- (3) Combined Transfer Ledger and Abstract – D.G. (PA)-32
- (4) Combined Transfer Ledger and Abstract (for use in Money Order Section only) – D.G. (PA)-32-A
- (5) Register of transfer entries made – (for use in Money Order Section only) – D.G. (PA)-574.

7.09. (a) Each group under a J.A.O. in the Postal Accounts Section and every other section except the Money Order Section in the Circle Postal Accounts Offices should maintain an Adjustment Book in Form C.P.W.A.-54

for each Circle separately. All corrections in accounts rendered necessary on account of periodical transfers or misclassification should be, entered in the Book With full particulars, initiated by the J.A.O. and passed by the Gazetted Officer. On the 7th of each month the books should be closed by totalling the entries on both the debit and the credit sides. Below the closing totals for the month all the items of adjustment should be abstracted under the respective heads of accounts, and the abstract totalled. After the agreement of the totals of the debits and credit with the monthly totals already arrived at, a copy of the abstract should be made out in Form D.G. (PA)-519 duly signed by the J.A.O. and sent to the Book Section on the 9th of each month along with the "Adjustment Book" A "Nil" abstract should be sent if there are no adjustments in a month:

(b) Money Order Section should however follow the instructions in Paragraph 3.84. of Postal Accounts Manual, Vol. II and furnish to the Book Section an abstract in Form D.G. (PA)-519 on the due date.

(c) In the Account Current Section, the form "Settlement Account Abstract" will include all adjustments relating to Civil, Defence and Railways. This abstract will be divided into two parts-one for receipts and another for expenditure. There will be a separate settlement Account Abstract in respect of each Circle for which a separate Detail Book is maintained.

(d) The Accountant, Book Section will initial the Adjustment Books in token of having received the abstracts. The abstracts for each Circle should then be arranged by Sections and wanting ones called for. The entries in the abstracts received from different sections should then be posted in the-left hand columns of the Combined Transfer Ledger and Abstract D.G. (PA)-32. The consolidated total against each head in the latter should then be abstracted in the right hand columns of this form for posting in the Detail Book direct. It should be seen that the total of the debit side agrees with the total of the credit side.

7.10. From the Combined Transfer Ledger and Abstract for each Circle the figures will be posted in the corresponding coupons of the Detail Book immediately under the total of cash transactions (see paragraph 4.10). The debits to a Revenue Head of receipts and the credits to an Expenditure head of charges will appear in the "Deduct" line, but all other entries; are entries of addition and will appear in the "Add" line.

When large transfers are made from one debt, Deposit or Remittance head to another in order to correct the original classification in accounts the correction should, wherever possible, be made by a deduct entry against the original debit or credit so as to prevent exaggeration of the transactions in the accounts. The same principle shall apply also to, transfer of balances from one account direct to another within the accounts of the Central Govt.

When however, such a transfer affects a Debt, Deposit or Remittance head for which grants obtained it should be adjusted, irrespective of the amount involved on the following principles:-

- (a) When the correction is in reconciliation of a misclassification of the same year by deduct entry against the original debit or credit as the case may be.
- (b) When the correction is the rectification of a misclassification of the previous year by plus credit or minus credit under the heads concerned, without affecting the debits for the year; provided that in either case if the correction involves the transfer of balances from one account circle to another within the accounts of the Central Govt.; the adjustment in both circles must be made without any reservation within the same official year.

7.11. The abstract of adjustments Received from the Accounts Section and the Combined Transfer Ledger and abstract should be submitted to the Director/Dy. Director of Accounts or the Group A or B Officer-in-Charge, with the Circle Abstract when the latter is submitted for approval.

7.12. The Government Security Section of the Circle Postal Accounts Office at Calcutta will incorporate the transfer entries relating to the Postal Circles under the account jurisdiction of that office in the local Detail Books and will submit to the other circle Postal Accounts Offices, by the 20th of each month abstracts of Transfer Entries relating to Postal Circles under their account jurisdiction in Form D.G. (PA)-19 duly signed by the Group A or B Officer-in-charge.

II. JOURNAL AND LEDGER

7.13. The accounts of Govt. are based mainly on, the, single entry system. The accounts of the Telecom Wing are maintained under the proper double entry system and for the purpose of appropriation, accounts are maintained with reference to actual cash receipts and payments and a proper reconciliation between the two has been prescribed. In respect of the Postal Wing the accounts are maintained under the single entries system and double entry system is applied only in regard to the maintenance of a set of technical accounts called the Journal and Ledger. The main purpose of the Journal and Ledger is to bring out by a scientific method the balances of accounts in regard to which Government acts as a banker or remitter or borrower and lender. Though such balances are worked out in the regular government accounts; Their accuracy can be guaranteed only by a periodical verification with the balance brought out in the double entry accounts.

7.14. The Journal should be kept in form D.G. (PA)-561 and the first two or three pages should be set apart for posting the opening entries as the closing balances of the preceding year's accounts are brought upon the book of the year. The Ledger should be maintained in Account Code Form 54 for all heads whether closed to Balance or to Government.

Heads

7.15 The Accounts to be opened on the Ledger of the Indian Posts and Telegraphs Department should be classified as follows: -

I. Opening and Closing heads, viz.:-

- (a) Government
- (b) Balance.

II. Revenue Heads. Viz.: -

- (a) 0021 Taxes on Income other than Corporation tax.
- (b) 0037 Other Taxes commodities and services.
- (c) 0049 Interest Receipts.
- (d) 0075 Miscellaneous General Services.
- (e) 0235 Social Security and Welfare.
- (g) 1201 Postal Receipts.

III. Expenditure heads, viz.:-

- (a) 2016 Audit.
- (b) 2047 Other Fiscal Services.
- (c) 2049 Interest payments.
- (d) 2071 Pension and other Retirement Benefits.
- (e) 2075 Miscellaneous General Services.
- (f) 2235 Other Social Security & Welfare Programmes.
- (g) 3201 Postal Services.
- (h) 5201 Capital Outlay on Postal Services.

- IV. Debt and Remittance heads which are closed to Government (Nil in case of P&T)
- V. Debt and Remittances heads which are closed to Balance.
- VI. Personal Accounts of Head Postmasters of each Circle Including “Transfers”.
- VII. Postal Net Profit and Loss.

NOTE – In the Ledger. The total of the personal accounts of each Circle (including transfer entries) is taken from the General Statement of disburser’s Account prepared in the Postal Accounts Wing of the Postal Directorate.

Opening the Books

7.16 The Book should be opened by transferring from Balance accounts to the various Debt and Remittance heads and personal accounts the debtor and creditor balances with which they were closed in the preceding year’s books.

NOTE – This entry, though technically the opening entry in the journal of the new year’s account, cannot be made until the books of the previous year are closed, which is not done until a part of the new year has passed and a part of its transactions duly posted in the Journal and Ledger.

Monthly entries

7.17 The transactions of each month should be Journalised by the following entries viz.

I. Dr. L. Suspense and Miscellaneous (c) Other Accounts 8671 –
Departmental Balance

Posts

To.

Total Receipts of the Month Cr. And

II. Dr. – Total Expenditure of the month

To,

L – Suspense and Miscellaneous (c) Other Accounts 8671 –
Departmental Balances

Posts Cr.

7.18 In the monthly entries, the figures taken against Personal Accounts should be taken from the General Statement of Disbursers' Accounts. Those against Total Receipts and Total Expenditure should be taken from the General Abstract.

NOTE – The entries to be journalized for the month of March should be based on the figures in the March Final Account. For adjustments made by transfer entries after the dispatch of March Final Account (see paragraph 4.34 Sec.) figures from the General Abstracts prepared under paragraph 4.35 should be taken and journalized.

7.19 The total receipts and total expenditure as posted in the Journal should be verified from the corresponding columns. Of the General Statement of Disburser's Account Similarly an agreement should be effected between the

postings under Personal Accounts in the Journal and the Opening and Closing balances exhibited in the General Statement of Disburser’s Account, by seeing that the difference between the Debit and Credit postings in the former agree with difference between the opening and closing balances in the latter.

NOTE – The working of agreement should be continuously recorded each month on a foolscap sheet pasted as a fly leaf on a cardboard thus: -

Month	As per Journal			As per Disburser’s		
	Debits	Credits	Difference	Opening Balance	Closing Balance	Difference

Ledger Posting

7.20 In the case of the Department of Posts the Ledger should be posted monthly from the major and minor head entries in the General Abstract. That monthly transactions of the Department are brought together under the respective account heads in the General Abstract and the ledger brings together under the same heads the total of each class of transactions for twelve months. Thus the total of each major and minor heads a recorded in the ledger should correspond with the progressive total of the corresponding major and minor heads contained in the General Abstract for March.

7.21 In the case of Revenue and Expenditure the true ledger heads are the minor heads of account, but to save space in the ledger, minor heads subordinate to the same major head, may be posted in the inner columns in the

ledger, working up to the final column, which would show the total of the major head. Each prescribed minor and detailed head under Debt, Deposit and Remittance head which closes to balance shall be a separate ledger head which closes to balance shall be a separate ledger head. However, in order to reduce clerical work of posting in the ledger each month, it will be sufficient if the monthly posting of the inner columns in the ledger is confined to the prescribed minor heads. The detailed head wise figures should, however, be posted in the ledger once a year after the March Supplementary accounts are closed by setting apart a set of pages in the end of the ledger in Form AO-54.A.

7.22 The head “Posts – Net Profit and Loss” Should not be operated upon monthly, but only after the final closure of the accounts. The process of posting this account shall be as follows: -

(a) The figures under 1201 – Postal Receipts and 3201 – Postal Services shall be carried forward to the credit and debit sides respectively of the “Net Profit and Loss” Account. They shall then be distributed in the inner columns of the Net Profit and Loss Account (i) vertically by Sub Major Heads and (ii) horizontally, by the minor heads in the manner shown in Annexure II to this Chapter, the figures being obtained from the General Abstract.

Closing the books

7.23 The books should be closed formally with the approval of the Supervisory Officer-in charge of Book Section after the Finance Accounts have been finally printed.

7.24 The process of closing shall be as follows: -

(a) The heads –

0021 Taxes on Income other than Corporation Tax.

0037 Taxes on Commodities and Services.

- 0049 Interest Receipt
- 2049 Interest Payments
- 5201 Capital outlay on Postal Services shall be closed directly to Government.

- (b) The Debt, Deposit and Remittance heads and the personal Accounts shall be closed to Balance except the heads “Remittance account between England and India” – Deposits with “Reserve bank” and “Account between Posts and Telegraphs and other Departments” which should be closed to Government.
- (d) The “Net Profit and Loss” Account shall then be closed to Govt. by working out balancing entries severally under the two branches of the Department separately, taking into account both Indian and English transactions, as well as Dividend to General revenues.

7.25 The totals in the amount columns of the Journal should be carried forward at the end of the month. They should be noted in pencil only until the opening entries for the year are posted after the closure of the accounts for the previous year. The journal totals, after the completion of each journal entry, shall of course, be equal.

Trial Balance Sheet

7.26 The accuracy of the ledger postings should be tested annually after the closing of the accounts for the March Final (including supplementary adjustments) by the preparation of a Trial Balance Sheet in Form D.G. (PA)-562.

The opening balance of the Govt. Accounts for the year, should also be included in the trial Balance Sheet at the top of the ledger heads. The total debits and credits of the Balance account of the year should be shown at the end of the Trial Balance Sheet which should be prepared after the close of the

March Supplementary Accounts. The work should be completed before the submission of the Review of Balances (Part B of the Finance Accounts) and also before the final closing of the Account.

RECONCILIATION OF THE TRIAL BALANCE SHEET WITH THE JOURNAL

7.27. When the Trial Balance Sheet is prepared, the Grand Totals (Debits and Credits) under “Account Amounts” should be compared with those of the Journal for the year and any difference reconciled.

ANNEXURE – I

(Referred to in para 7.02)

List of important recurring or periodical Adjustment in the Postal Account Offices

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
A- ENTRIES MADE IN ALL POSTAL ACCOUNTS OFFICES		
<i>(i) General</i>		
<i>Monthly</i>		
1. Commission of Field Service Money Orders and adjustment of Commission on Free Money Orders.	Money Order Section	End of the month following account.
2. Adjustment of Aligarh Postal Seals Office Supplies.	Postal Accounts Section.	20 th of each month.
3. Adjustment of the Custom duty prepaid on Foreign outward parcels (vide para 9.95 of AM Vol. II).	Customs duty section of the Nagpur Office and Postal Accounts Section of other	20 th of the month following the month of accounts which the memos relate.

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
	offices.	
4. Adjustment of the loss or gain by exchange a account of customs duty realized on foreign parcels vide para 9.105 of the P.A.M. Vol. II.	(i) By Customs Duty Sections of the Nagpur Office.	(i) 15 th of the month of receipt of UK General Account
	(ii) By other Accounts Offices.	(ii) 29 th of the month following the month of receipt of the monthly statements from Nagpur Office.
5. Adjustment of account of sealing wax and other articles supplied to Post Offices from the Postal Stock Depot.	Postal Accounts Section.	On receipt of statements from heads of Circles.
6. Leave or Pension Contribution of Officers lent on Foreign Service other than Posts and Telegraphs Iraq.	Accounts Section concerned.	20 th of each month
7. Transfer transactions between Civil and Posts and Telegraphs Department.	Account Current Section	“
8. Recurring Contingent Expenditure debited by Defence Department.	Do	“
9. Re-opening (Savings Bank)	Savings bank	10 th 3 rd month.

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
Dead Accounts.	Section.	
10. Amount of objectionable items waived (both principal and interest) Re. 1.	Do.	Do.
11. Adjustment on account of Interest on Dead accounts re-opened, Interest on closed accounts and Interest short or excess passed in previous years.	Savings Bank Section.	10 th 3 rd month.
12. Short and over-payments on Cash Certificates, Defence Savings certificates and National Savings Certificates.	Cash Certificate Section	15 th of each month.
13. Adjustment of discrepancies in Cash Certificate, Defences Savings Certificate, and national Savings Certificate figures.	Cash Certificate Section.	15 th of each month
14. Transfer of Cash Certificates, Defence Savings Certificates, and national Savings Certificates from one Circle to another.	Do	Do
15. Interest short or over paid on Cash Certificates,	Do	Do

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
Defence Savings Certificates and National Savings Certificates.		
16. Items under objection for short or excess credit on Cash certificates, Defence Savings Certificates and National Certificates	Do	Do
17. Adjustment of United Kingdom Payment of Cash Certificates. Defence/national Saving Certificates.	Do	On receipt of the extract from the London Account.
18. Transfer of discharge value of Cash Certificates for which credits have been transferred to General Revenues.	Do	15 th of each month.
20. Adjustments of the credits of the General Provident Fund subscriptions released from the officials working in the Departments other than the Department of Posts.	Account Current Sections.	On receipt of credits.
21. Adjustment of value and commission on Money Orders.	Money Order Section.	Middle of the next month.

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
22. Wrong classification of paid money orders.	Do	10 th of the 3 rd month followings.
23. Mis-sorted paid Money Orders.	Money Order Section	Middle of the next month.
24. Adjustment of Foreign Circles paid Money orders Summaries.	Do	Do
25. Adjustment of Money Order short and over payments.	Do	10 th of the month following.
26. Adjustment of Money order short or excess credits.	Do	Do
27. Inter-Circle Adjustments	Do	Middle of the next month (Madras Postal Accounts Office Excepted).
28. Foreign Money Orders.	Do	End of the month following that to which the lists relate.
29. Adjustment of Outward and Inward Trade Charge Money Orders and Commission on Trade Charge Money Orders.	Money Order Section	Within 15 days of receipt of Trade Charge Accounts.
30. amounts waived under the orders of Group A or B Officer	Do	Whenever necessary
31. Adjustment of Inward and outward C.O.D. Money Orders.	Do	End of the month following that to which the lists relate.

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
32. Adjustment of commission of C.O.D. Money Orders.	Do	Do
33. Adjustment of Savings Bank Transfers from or to Foreign Countries appearing in the Money Order Exchange Accounts.	Do	Do
34. Adjustment on account of Repayment of in ward Money Orders.	Do	Do
35. Adjustment on account of Repayment of inward Money Orders.	Do	Do
36. Adjustment of Foreign Circle paid void Money Orders.	Do	10 th of each month.
37. Adjustment on account of Outward repaid Money Orders.	Do	In the accounts of the month to which the lists relate.
38. Classification of paid Money Orders received from other Postal Accounts Offices.	Do	Last day of the 2 nd month following the month of account.
39. Transactions appearing in settlement and Central Adjusting Accounts.	Account Current Section	13 th of the 2 nd month following the month of account in the case of all civil and Military account officers, and 5 th of the 3 rd

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
40. Sale of stamps.	Do	month in the case of the Railway. 7 th of the month following the month of account.
41. Charges on account of Meteorological, allowances drawn by the Staff of wireless Branch.	Do	Last day of the following month.
42. Miscellaneous adjustments in respect of transactions with order Govt. Departments.	Do	13 th of each month.
43. Debits for stationery and printing by the state presses.	Do	Within 10 days of receipt of the exchange account.
44. Adjustment of over-credits or short payment on Indian Postal Orders not exceeding Rs. 1	Postal Account Section.	15 th of each month.
45. Adjustment of short credits or over-payment on Indian Postal Orders not exceeding Rs. 1	Postal Account Section.	15 th of each month
46. Commission on Military Pension Payments.	Book or Postal Accounts Section or Pension Section at the discretion of the Head of the Office	13 th of each month

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
47. "Transfer of charges from 216 – Audit and 266 – pension and Other Retirements Benefits to 355-Postal Services".	Book Section.	"Before closing of the monthly accounts."
48. Adjustment of classified amount of write back statement after check vide para 9.34 of PAM, Vol. II.	Customs Duty Section of Accounts Section concerned.	25 th of 2 nd month following that to which the statement relates.
49. Difference between the amounts of duty prepaid parcel bills and the amount of C.D. adjusted by Account Current Section in respect of them.	Do	On receipt of statement in the Section from Account Current Section.
<i>Quarterly</i>		
1. Adjustment of the fees realised in stamps on account of the Supply of the list of holders of Broadcast Receiver and other Wireless Licences.	Accounts Section concerned.	8 th August (April to June) 8 th Nov. (July to September), 8 th Feb. (Oct. to December) and March (Jan. to March.)
<i>Half – yearly</i>		
1. Adjustment of the balance of	M.O. Section.	Within 15 days of the

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
the half-yearly accounts relating to parcels exchanged between India and Common Wealth of Australia.		receipt of M.O. Exchange Account
<i>Yearly</i>		
1. Lapsed Deposits.	Accounts Section concerned.	March Final
2. Savings Bank Interest	Savings Bank Section	To reach D.G. P.S. by the 10 th June.
3. Balance of Saving Bank Accounts Transferred to Dead Account Ledger.	Savings Bank Section	So as to reach the PA (Wing) on the 10 th June every third year.
4. Adjustment of CPF lapsed deposit. 4(A) Intt. On CPF (Employees P.F.)	G.P.F. Section	So as to enable intimation of adjustment reaching PA Wing by 10 th June.
4(B) Adjustment of Govt. contribution CPF Deposits.	Do	Do
4(C) Adjustment of unclaimed CPF Deposits.	Do	Do
5. Adjustment of lapsed portion of Government contribution.	G.P.F. Section	14 th of each month
6. Interest on General P.F. Deposits	Do	To reach Postal Accounts Wing of Dte. By the 10 th June.
7. Adjustment of General Provident Fund lapsed	Do	March

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
Deposits.		
8. Adjustment of unclaimed General Provident Fund lapsed Deposits.	Do	Do
9. Interest on Defence Savings Provident Fund Deposits.	Do	Do
10 Adjustment of Defence Savings Provident Fund lapsed deposits.	Do	Do
11 Adjustment of unclaimed deposits in Defence Savings Provident Fund.	Do	Do
12. Balance of Inland Money Orders at the end of the third year of issue transferred to "Forfeited Money Orders".	Do	Do
13. Adjustment of the amounts realized in stamps for sale of Post and Telegraph Guide another publication.	M.O. Section	At the close of March.
14. Adjustment of the amount realized in stamps from sale of saleable forms received by the stock Depots.	Postal Account Section	March
15. Clearance of outstanding under the Head E-stock Depots. Suspense Sealing Wax." At the close of the	Telegraph Traffic Section	March on receipt of intimation from Circle offices.

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
year.		
16. Adjustment of unclaimed balances of Post Office Cash Certificates, Defence Savings Certificates and National Savings Certificates.	C.C. section	March
17. Commission on account of payment under the War Injuries Scheme 1942 and War Injuries Insurance Scheme 1943.	Pension Section	March
<i>(ii) Particular Offices.</i>		
CALCUTTA		
<i>Monthly</i>		
1. Adjustment on account of Maliah Road Establishment for Mail Line Berhampore Ganjam.	Postal Accounts Section Calcutta Office.	
2. Sale proceeds of Government Promissory Notes effected through Reserve bank of India.	Govt. Security Section of the D.A. (Postal) Calcutta.	15 th of he following month
3. Sale proceeds of Government promissory Notes belonging to Savings Bank Depositors.	Do	Do

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
4. Cost of government Promissory Notes purchased through the Reserve Bank of India.	Govt. Security Section of the Office of the D.A. (Postal) Calcutta.	15 th of the following month
5. Cost of Government Promissory Notes purchased through the Reserve Bank of India.	Do	Do
6. Interest on Government Promissory Notes held in stock by the D.G.P.S. (PA Wings)	Do	Do
7. Interest on Government Promissory Notes of depositors held in the custody of the Director General, Postal Services.	Do	Do
8. Short and excess debits on account of discharge of loans.	Do	Do
9. Amount due to United Kingdom on account of sale of British Postal orders paid in India etc.	Do	Do
10. Amount charged to United Kingdom on account of British Postal Orders paid in India, etc.	Do	Do

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
11. Allowance on the payment of British Postal Orders as Commission on British Postal Orders paid.	Do	Do
12. Petty sums written off on account of the value of stamps charged in excess in the statement of British Postal Orders paid.	Do	Do
13. Amount of account of Indian Stamps affixed to British Postal orders paid in India in extension of the value of the orders.	Do	Do
14. Amount of Savings Bank Transfers between India and United Kingdom.	Do	Do
15. Amount of Savings Bank transfers between India and other Kingdom.	Do	Do
16. Interest on GP. Notes of contractors held in the custody of the Director General, Postal services.	Do	Do
17. Interest on Govt. Securities held in the S.B. Account of the deceased depositors.	Do	Do
18. Proceeds of G.S. sold on	Do	Do

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
behalf of claimants to deceased depositors' accounts.		
<i>Quarterly</i>		
1. Indian Postage stamps paid in United Kingdom in extension of the value of the British Postal Orders.	Govt. Security Section of the office of the D.A. (Postal) Calcutta.	15 th of the following month
<i>Yearly</i>		
1. Cost of establishment of Director Postal Life Insurance, Calcutta debit-able to postal Insurance fund.	Director P.L. I. Calcutta	24 th May
2. Deduct credits to working expenses credits for services rendered to other Departments Management of Postal Insurance fund.	Do	24 th May
3. Items adjustable by Civil miscellaneous on account of actual charges.	Do	24 th May
4. Interest on balance of Postal Insurance and Life Annuity fund by credit to Postal	D.P.L.I. Calcutta.	7 th June

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
Insurance and Life Annuity fund.		
5. Adjustments on account of cost of postage and telegrams issued from the D.P.L.I. Calcutta.	Do	24 th May
6. Interest accrued on Government Promissory Notes held by the Director General, Postal Services, as permanent advance.	Govt. Security Section of the Calcutta Office.	24 th may
7. Amount of exchange on the payment of British Postal orders.	Do	24 th May
8. Adjustment of the value of Inter-national replay coupons exchanged between India and Foreign countries in respect of accounts settled by remittance or otherwise, during the year.	Do	March and March supplementary
9. Adjustment of gain or loss on account of Government Securities transactions.	Do	Do

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
NAGPUR		
<i>Monthly</i>		
1. Customs Bills (with statement of adjustment and write back lists of the Civil Department).	Customs Duty Section Nagpur Office.	25 th second month
2. Adjustment of amount realized on account of other postal fees.	Do	25 th second month following that do which the recoveries related.
3. Adjustment of customs duty realizations in cash on delivery of Inward Foreign parcels and letter mail articles.	Do	On receipt of the statement from the P.A. Section of the Nagpur A.O. and on receipt of credit statements from other Postal Accounts Offices.
4. Transactions appearing in the Bombay General Account other than those relating to B.P.O. and S.B. transfers.	Account Current Section Nagpur office.	7 th of the 2 nd month following the month of account.
5. Adjustment of commission on Meteorological allowances paid to the Meteorological Department.	Postal Account Section of Nagpur A/c, Office.	15 th of each month
6. Adjustment of commission on Bus charges on G.I.P. Rly. (Bombay Circle only).	Do	Do

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
<i>Yearly</i>		
1. Grant-in-Aid towards the maintenance of G.I.P. Railway Dispensary at Bhusawal debited by the G.I.P. Railway.	Account Current Section of Nagpur Office.	Within a week of receipt of debit from the Railway Deptt.
DELHI		
<i>Monthly</i>		
1. Debits for stationery and printing by the Government of Indian presses and Central stationery office.	Account Current Section of the Delhi office	Within 10 days of receipt of the exchange account.
2. Adjustment of unclaimed Indian Postal orders forfeited to Government.	Postal Accounts Section of Delhi Circle.	15 th of each month.
<i>Quarterly</i>		
1. Adjustment of the amount realized in stamps for sale of publications of the wireless Branch.	Do	On receipt of
<i>Yearly</i>		
1. Adjustment of the unclaimed	Indian Postal Order	March Final

Name of Entries	Name of Section responsible for making the adjustment	Due date
1	2	3
balance of Indian postal Orders.	Group of the DA (Postal) Delhi of Record Section.	
Entries in the PA Wing of the Directorate.		
1. Adjustment of credits for Services rendered (Savings Bank, Cash Certificates, etc.)	Book Section	Do
2. Cost of Wireless services rendered to Civil Aviation Department.	Do	Do

ANNEXURES II (Vide Paragraph 7.22)			
Specimen of Net Profit and Loss Account of Indian Posts and Telegraphs Department			
Dr.	Cr.		
Net Receipt			
Account			
Abstract 355			
Total			
To			
Journal Entry for Expenses			
To			
Journal Entry for Inter Branch Adjustment			
To			
Interest on Capital Outlay			
To			
Net Profit carried Over to Govt A/cs.			
Total			
	By		
	Net Receipts		
	Account		
	Abstract 155		
	Total		
	By		
	Journal Entry		
	For Receipts		
	By		
	Net Loss carried over		
	To Government Account *		
	Grand Total		
Total			
Expenditure in England & Ext.			
Telephones Indirect charges on stores			
Telegraphs including Radios			
Postal			
Joint Telegraphs & telephones			
Joint Postal & Telegraphs			
General			
	Total		
	Telephones		
	Telegraphs including Radios		
	Postal		
	Joint Telegraphs & telephones		
	Joint Postal & Telegraphs		
	General		
	Total		

*These are alternative entries.

CHAPTER VIII

(COST CALCULATION)

SECTION-I INTER-DEPARTMENTAL ADJUSTMENTS

A - COST OF SERVICES WHICH ARE NOT PROPER FUNCTIONS OF THE DEPARTMENT

Introductory

8.01. On account of its widespread organization, the Department of Posts is utilized by other Departments to perform multifarious services which are not strictly speaking included in its ordinary functions. For instance, military pensions are paid through Post Offices; payments for salt are made into the post Office; Saving Bank with a large number of Branches is managed by the Post Office etc. The Department is remunerated for: -

1. Management of the Post Office Savings Bank and work in connection with Government securities;
2. Issue and discharge of Post Office Certificates;
3. Collection of customs duty on postal articles;
4. Management of the Post Office Insurance Fund;
5. Payments of Military pensions and subsistence advances.

Cost of Post Office Savings Bank of government Security Works.

8.02. The Cost of managing the Savings Bank is reimbursed by the Ministry of Finance of the Government of India and includes the following: -

- (i) The actual cost of the work in the Circle Postal Accounts Offices and in the Headquarters Office;
- (ii) A lump amount to cover other expenses incurred in the Department, calculated on the number of transaction at the rate of paise 195.70 for each transaction of deposit in and withdrawal from the Savings Bank including that on account of a transfer to silent Account and re-opening of a Silent Account and for each transfer of account;
- (iii) Actual amount of loss incurred by the Department of Posts on account of frauds committed by the public and the Posts and Telegraphs staff prior to 1st April, 1959 in connection with Savings Bank and Government Security transactions;
- (iv) As a result of abolition of duplicate Savings Bank ledger and transfer of work from the Audit Offices, the Deptt. Would get an additional sum of Rs. 15 lakhs per annum provided the actual amount payable does not exceed either the actual expenditure incurred by he Department on this account or the Savings brought about in the Audit Department whichever is less;
- (v) The cost of supply of plastic covers and identity cards to small savings depositors booked under abstract C-1 Banking and Life Insurance – 7 other schemes;
- (iv) Cost of Saving bank Pairing work;
- (vii) Cost of refresher's Course for SB/S.C. Staff;
- (viii) Cost of Savings bank Development Offices.

NOTE 1- When losses take place as a result of mistakes or negligence on the part of the Departmental staff, they are borne by the Postal Revenues, minus the proportionate share of recovery adjusted against such losses. Cases of losses which involve contributory fraud,

mistake or negligence on the part of the postal staff, will be decided by the Government on their merits for the purposes of their allocation between postal revenues and general revenues.

[Financial Advisor (C/s) Endst. No. 674/41/ Fr. Dated the 19th July, 1943].

NOTE 2- The actual amount of loss according to clause (iii) above should however, be shown separately in the Schedules furnished to the C.G.A. for adjustment under the head of Account '880-Misc.'

NOTE 3- The charges on account of printing Saving Bank cheque forms are debited by the Government of India Press, Nasik against the Accountant General Maharashtra for direct adjustment against General Revenues.

8.03. To enable the Postal Directorate (PA Wing) to calculate the cost of the post Office Savings Bank work all Circle Postal Accounts Offices should submit following statements to the P.A. Wing of the Directorate: -

- (a) Statement showing the total number of Savings Bank transactions in the preceding year for each Postal Circle.
- (b) Statement showing the cost of checking for Savings Bank work for the preceding year calculated on the lines indicated in paragraph 8.11.
- (c) Statement showing the net amount of loss on account of Savings Bank frauds which occurred prior to 1st April, 1959, (Vide clause (iii) of paragraph 8.2 *ibid*).

NOTE - The amount shown in the statement of losses on account of frauds should be verified with that booked under the head '355 Postal Services b. Operation I Existing Post Offices – write off/losses S.B. and G.S. frauds' and a certificate of verification should be given in the statement. A similar verification should also be made

immediately after the closure of the accounts for March Supplementary and a further statement should be sent to the P.A. Wing of the directorate if necessary so as to reach that office by the 10th July.

II. The Director of Accounts (Postal) Calcutta should submit statement showing (1) cost of checking for Government Security work calculated under paragraph 8.11 and (2) the net amount of loss on account of Government Security frauds.

III. The P.A. Wing of the Dte. On receipt of the statement from the Circle Postal Accounts Offices, will work out the cost of savings Bank and Government Security work done by the Department of Posts by taking into account all the factors mentioned in paragraph 8.2 and adjust the total amount in accounts for March by debit to the 'Reserve Bank Deposit' and credit to 3201 - Postal Services – Deduct amount recovered from other Government / Departments etc. Management of Post Office Savings Bank and Government security work or to 2016 Audit – Deduct cost of establishment debitable to P.I. Fund and other Departments of Govt., cost of audit of Savings Bank and Government Security transactions debitable to 2049 – Interest payments and servicing of debits," as the case may be. As the accounts of a particular financial year are closed by the Reserve Bank by 25th April following, the above adjustment is carried out by proforma correction of balances outside Reserve Bank Books. To enable the C.G.A. to make corresponding requisite adjustments in his books, an intimation of the adjustment should be given simultaneously to C.G.A. along with the copies of relevant schedules and a certificate to the effect that the amount debited has been calculated on checked figures at prescribed rates and that no debit was raised on the same account previously.

NOTE - The amount of loss on account of frauds included in the cost calculation should be verified with the amount booked under 3201 –

Postal Services B-Operation Post Offices –writes off/ losses etc., written off Savings Bank and Government Security in frauds the accounts up to March as well as up to March Supplementary.

Cost of Post Office Certificate Work

8.04. The cost of the Post Office Certificates work includes the following:-

- (i) The actual cost of the work in the Circle Postal Account Offices and in the P.A. Wing of the Dte;
- (ii) A lump amount to cover other expenses incurred in the Department calculated on the number of transactions (issues, discharges, transfers, pledging of and release from pledge of certificates) as the rate of Paise, 269, 09 w.e.f. 1979-80 per transaction; and
- (iii) Actual amount of loss incurred by the Department on the frauds committed by the public and the Posts and Telegraphs staff prior to 1st April, 1959 in connection with Post Office Certificates transactions, less the amount of recoveries made towards such losses;
- (iv) The General Revenues would in addition, bear the cost of printing Saving Certificates and Cheque forms:
- (v) Cost of Audit.

NOTE 1 - The charge of amount of cost of printing certificates are debited by the Government of India press, Nasik against the Accountant General Maharashtra for direct adjustment against the General Revenues.

NOTE 2 - The actual amount of loss according to clause (iii) above as well as that on account of NSC stamps stolen from Post Offices should

however, be shown separately in the Schedules furnished to C.G.A. for adjustment under 880 – Misc from the year 59 - 60

NOTE 3 - The cost of printing Savings Certificates and S.B. Cheque forms will be debited direct to the General Revenue (through the A.G. Maharashtra with effect from 1959-60). These charges will not pass through the P&T Books [vide Government of India, Ministry of Finance (Department of Economic Affairs) Letter No. F. 2(46) MS-62 dated 29th March, 1963].

8.05. The Circle Postal Accounts Offices should submit to the PA Wing of the Dte. By the 10th June each year statements showing the following: -

- (i) Total number of Post Office Certificates transactions during the preceding year. The transactions on account of the pledging of certificates and their release from pledges should also be included in the statements as separate items.
- (ii) Cost of accounting pertaining to the Post Office certificates work calculated in accordance with paragraph 8.11.
- (iii) Net amount of loss on account of certificates frauds (vide clause (iii) of paragraph 8.4)

NOTE - The amount shown in the statement of losses on account of frauds should be verified with that booked under 'Abstract 3201 – Postal Services, B Operation 1-Existing Post Offices – writes off/losses Cash certificate frauds' and a certificate of verification should be given in the statements. A similar verification should also be made immediately after the closure of the march Supplementary accounts and a further statement should be sent to the PA Wing of the Dte. if necessary, so as to reach that Office by the 10th July.

8.06. On receipt of the statements from the Circle Postal Accounts Offices, the Head Quarters Office should work out the cost of certificate work done by the Department of Posts by taking into account all the factors mentioned in paragraph 8.04 and adjust the total amount in the accounts for March by debit to the Reserve bank Deposit's and Credits to 3201 – Postal Services Deduct. Amounts recovered from other Government, Departments etc. – Charges in connection with Post Office Certificates'. As the accounts of the particulars financial year are closed by the Reserve Bank by 25th April following the above adjustments is carried out by proforma correction of balances outside the Reserve bank books. To enable the CGA to make corresponding requisite adjustments in his books, an intimation of the adjustment should simultaneously be given to CGA alongwith copies of relevant schedules and a certificate to the effect that the amount debited has been calculated on checked figures at the prescribed rates and that no debit was raised on the same account previously.

NOTE - The amount of loss on account of frauds included in the cost calculation should be verified with the amount booked under “Abstract 3201 Postal Services B-Operation 1- Existing Post Office Writes off/loses” in the accounts upto March Final as well as upto March Supplementary.

Cost of Collection of Customs Duty

8.07. (i) The Customs Department is debited with the cost of all work done by the Post Office in connection with the assessment of customs duty on articles of the inward foreign letter and parcel mails. The cost should be calculated at the rate fixed by Government from time to time.

(ii) The Customs Department is also debited with the actual cost of audit which will be included after ascertaining from audit.

NOTE - The proportionate share of rent of the portion of the building occupied by the Customs Duty Section should be calculated according to the principles laid down in paragraph 535 A (for departmental buildings) and paragraph 535 B (for leased buildings) of Posts and Telegraphs Manual, Volume II.

(iii) The Director of Postal Accounts Nagpur will furnish the Postal Wing of the Directorate by the 10th June each year with a statement showing the amount of customs duty on inward foreign letter and parcel mails collected through the Post Office during the preceding year. The calculation of the cost viz 5% should be made in the Book Section of the Directorate (P.A. Wing) on the total figures of customs duty realized communicated by the Nagpur Postal Accounts Office. The Director of Accounts (Postal) Nagpur will also furnish the P.A. Wing of the Dte. By the 10th June each year with a statement showing the cost of accounting calculated according to paragraph 8.7 (ii) above. The total cost as worked out above should be adjusted by debit to “875 – Reserve Bank P&T Deposits” by per contra credit to 3201 Postal Services B- Operation 1 Existing Post Offices Deduct – amount recovered from other Govt. Departments etc. Collection of Customs Duty or 216 Audit. The above adjustment is carried out by proforma correction of balances outside Reserve bank books. An intimation of the amount adjusted should be given promptly to the CGA for making the corresponding adjustment in his books. A certificate to the effect that the amount has been calculated on the checked figures at the percentage rate fixed by the Government of India and that no debit on this account was raised previously should also be furnished to the CGA.

Cost of Working of the Post Office Insurance Fund

8.08. The bulk of the work in managing the Post Office Insurance Fund is done in the office of the Director, Postal Life Insurance, Calcutta. Besides, the work in this connection is done in the postal Offices, Circle Offices and in the

offices of Director General of Postal Services. A certain amount of work, though small, is also done in almost all the administrative and the Account Offices under the Government of India. It is therefore, difficult to calculate the working expenses of the Fund correctly.

The following formula has, however, been fixed by the Govt. Actuary and accepted by the Government of India for the calculation of the cost debitable to the Fund –

- (i) Actual expenses, in the year, of the office of the Director, Postal Life Insurances, Calcutta, including rent, postage, printing and stationary and such charges of a contingent nature as pleader's fees.
- (ii) Actual medical fees paid by the Fund in the year.
- (iii) Annual fees of Rs. 6,733 for actuarial advice and work including periodical valuation of the fund.
- (iv) A flat rate per policy to cover all charges not included in items i) and (ii) above but including the charge in item (iii).

8.09. Item (i) of paragraph 8.8 constitutes the following charges which will be calculated in the office of the Deputy Director, Postal Life Insurance, Calcutta in the manner indicated against each : -

- (1) Administrative charges on account of pay and allowances of –
 - (a) The director, Postal Life Insurances, Calcutta.
 - (b) Accounts Officers.
- (2) Contribution for leave salary at 15 per cent of pay in respect of item (1) (a) and 12½ percent of pay in respect of items 1 (b), (5) and (6) (i).
- (3) Pay of permanent clerical establishment. The actual pay of sanctioned effective strength (excluding Record and Establishment) and averages pay of 12½ per cent of an equal number

of posts on account of leave reserve plus the actual allowances drawn by the entire permanent clerical establishment including leave reserves.

- (4) Contribution for pension should be taken at the rate mentioned in clause (1) (6) of paragraphs 8.11.
- (5) Supervision charges debited to permanent Establishment – pay and allowances of J.A.O's except any employed in Record and Establishment Sections.
- (6) Cost of record and Establishment –
 - (i) Pay and allowances of J.A.O.s Employed.
 - (ii) The actual pay of the sanctioned effective strength of the Record and Establishment Section and average pay of 12½ per cent of an equal number of posts on accounts of leave reserve plus the actual allowance drawn by the entire clerical staff employed in the Record and Establishment Sections.
- (7) Group D (a) Permanent Establishment of Group D employees other than those employed in Record and Establishment (b) permanent Establishment of Group D employed in Record and Establishment. (c) Pay and allowances of all Group D officials plus actual leave salary as contribution for leave.
- (8) House rent on account of accommodation occupied by the office of the Deputy Director, postal Life Insurances.
- (9) Cost of stationary and printing in the office of the Director Postal Life insurance, Actual expenses or average of last 3 years actuals.
- (10) Cost of electric current – Actual charges.
- (11) Postage and Telegrams – The charges should be calculated on the basis of actual issues of letters and telegrams.

- (12) Municipal rates and taxes. Actuals if not included in the rent of accommodation occupied.
- (13) Temporary Establishment – (1) Supervisory (a) Record and Establishments, (b) others, (2) Clerical (a) Record and Establishments, (b) others (3) Group D, (a) Record and Establishment, (b) other – Actual charges on account of pay and allowances during the year.
- (14) Contingent charges, including the cost of Furnishing and accounting machines and other articles purchased for the section – Actual.
- (15) Any special grant to the staff attached to the section.

The total of items (1) to (15) represents the case of establishment of the office of the Director, Postal Life Insurance debitable to the Post Office Insurance Fund and should be adjusted as follows:

- (a) Item (11) by credit to “1201 Postal receipts – sale of Postal Stamps.”
- (b) The remaining items by credit 3201 Postal Services B-Operation I-Existing Post Offices – Deduct amount recovered from other Government, Departments, etc. management of Postal Insurance, Life Annuity and State Insurance Funds.

Items (ii) of paragraphs 8.8. These are debited to the Fund directly as the fees are paid and no further adjustment is required.

Items (iii) of paragraph 8.8 Under orders of the Government of India, Ministry of Finance the Post Office Insurance Fund s to be debited with the sum of Rs. 6733 (Rupees six thousand seven hundred and thirty three) only per year on account of actuarial work done and advice tendered by the Controller of Insurance and periodical valuation of the Post Office Insurance Fund made by him, the corresponding credit being passed on to the C.G.A.

Item (iv) of Paragraph 8.8. The other charges incurred in the department in connection with the management of the Post Office Insurance Fund, are calculated by taking Rs. 2 for each policy issued during the year and Re. 1 for each policy in force at the beginning of the year. From the total amount so calculated a sum of Rs. 6733 representing cost of the Government Actuary's work should be deducted and the balance adjusted by credit to 3201 Postal Services and debit to the Fund.

Necessary calculations and adjustments should be made annually by the Director, Postal Life Insurance, Calcutta, who will also allocate the costs between the Civil and the Defence Wings of the Post office Insurance Fund, in accordance with orders issued in this connection.

Cost of Accounting

8.11. The cost of accounting for saving Bank Government Securities and Post Office certificates work in the Postal Accounts Offices, mentioned in Paragraphs 8.3 to 8.5 should be calculated in the following manner.

- (1) Actual expenditure should be taken into account in respect of the following items:-
 - (a) Pay of the J.A.O.s. of the Sections.
 - (b) Pay of the Senior/Junior Accountants, Clerks and Group D Officials of the sanction.
 - (c) Pay of the temporary staff engaged in the sections.
 - (d) Cost of the purchase and overhauling of the machines used in the section.
 - (e) Allowances including overtime allowances and honorarium aid to various categories of staff, mentioned above.
 - (f) Other expenditure which can be directly debited to the working of the section.

NOTE 1 - The cost of leave reserve at 12½ percent of the cost of the permanent staff (J.A.O.s and clerks) and 5% of the cost of temporary staff engaged in the sections should also be added. In working out this cost, pay and allowances, such as D.A. H.R.A. and C.E.A. of the permanent and temporary staff engaged in the section should be taken into account. As regards training reserve only the actual pay and allowances of the trainees attached to the section concerned should also be taken into account.

NOTE 2- In case a whole time JAO is not engaged in any section share of pay etc. should be taken with reference to the time devoted or the work of the section.

(2) The share of expenditure in respect of the following items should be calculated in the proportion of the time spent on the work of the section concerned, the proportions taken being approved by the head of the office himself ; -

- (a) Pay and allowances of the JAO and his Group D.
- (b) Pay and allowances of the Director/Dy. Director of Accounts (Postal), his stenographer and his group D.
- (c) “Pay and allowances of ACAO and his Group D and”.
- (d) pay and allowances if the inspecting staff including the AO and Group D Official.

NOTE - The share of the travelling allowances for inspection tours of Post Offices should also be taken into accounts in this calculation.

(3) The share of expenditure in respect of the following items should be taken in the proportion of the number of men in the section concerned to the strength of the entire office.

- (a) Contingencies excluding expenditure on account of purchase of machines etc. and other expenditure treated as direct charges vide items (e) and (f) of clause I above and rent of rented buildings vide items (4) below.
- (b) Pay of the staff in the Record and Administration section.
- (c) Repairs to buildings.
- (d) Cost of stationery with reference to 9i) Booking under 355 D(1) O.E. (ii) PSD supplies.
- (e) Cost of medical treatments.
- (f) Cost of L. T. C. concession.
- (g) Cost of Children's Educational services.
- (h) Reimbursement of tuition fee.

(4) Rent of rented buildings – The proportionate share should be calculated on the floor areas basis. In case of two buildings one departmental and another rented the total floor area in both the rented and departmental buildings should be taken into consideration.

(5) The charges for postage etc, for ordinary and registered letters at the rates prevailing from time to time as well as telegrams at Re. 1 per telegram issued from the section concerned should be taken into account.

(6) Pensionary charges at the following rates per month Rs. 12
Number of persons: -

- (a) Member of C.S. Group A* - 241.
- (b) Member of C.S. Group B* - 182.
- (c) Members of Subordinate Services: -

(i) Selection Grade JAO – 137

(ii) J. O. – 127

(iii) Selection Grade J.A. – 101

(iv) J. A. – 82.

(v) L.D.C. – 60

(d) Group D- 26.

*Ratio of share of pay charges to be taken into account in place of number of persons.

II. To the cost of accounting of savings bank and govt. Security work, calculated by the Postal Accounts Offices, the Postal Accounts Wing of the Directorate should add a lump sum of Rs. 2000 for stationery and forms and Rs. 25000 for printing cards and also share of the cost of the P.A. wing of the Directorate which should be calculated in the following manner.

(a) 1/12 of the pay of D.D.G. (Postal Accounts).

(b) 1/8 of the pay of Director and Accounts Officers.

(c) 4% of the pay of subordinates.

(d) 1.5% of the pay of office establishment (permanent and temporary).

(e) 3.5% of the pay of Group D.

(f) Pensionary charges should be taken at the rates prescribed in clause (b) above and third of this share should be taken as the P.A. Wing of the Directorate share of the Post Office certificates work.

Post of Work relating to Compilation of national Saving Statistics

III. (a) The cost of staff employed in the Postal Accounts Offices in connection with the compilation of statistics of National Savings Certificates required by the National Saving Commissioner is debited annually to the Ministry of Finance for adjustment in their accounts under a separate head, the

amount debitable is calculated in the Circle postal Accounts Offices in accordance with Fundamental Rules 127 of compilation of the Fundamental Rules and the Supplementary Rules. Volume I, i.e. the average cost in terms of the Audit Instructions below F.R. 9(31).

The Circle Postal Accounts Offices submit annually by 15th September (or any other date fixed by the National Savings Commissioner) each year to the Postal Accounts Wing of the Directorate, a Statement showing Revised Estimates for the current financial year and Budget estimates for the next financial year, in the proforma given below: -

Sl. No.	Head of Account	Expenditure to the end of August	Probable expr. For the rest of the Year	Total R Es. For current year	R. Es. For Remark next year
1.	Pay... ..				
2.	Dearness allowance ...				
3.	H.R.A... ..				
4.	C.C.A.				
5.	Pensionary charges ...				
6.	Leave Salary contribution				
	Total :				

These statements are consolidated in the postal Directorate (Postal Accounts Wing) and forwarded to the National Savings Commissioner by the 15th October each year.

(b) The statement showing the actual amount to be recovered from the Ministry of Finance in this account should be sent by Circle Postal Accounts Offices to the Postal Directorate (Postal Accounts Wing) alongwith the statement of the cost of accounting and audit of saving Bank and Post Office Certificates etc. work by 10th June.

SECTION II – INTER BRANCH ADJUSTMENTS

General Remarks

8.12. Insurances of mutual services rendered by one branch to another are numerous in the Posts and Telegraphs Department. In order that the true result of the working of the branches concerned may be indicated in the accounts with reasonable accuracy adjustments on account of mutual services of sufficient magnitude are necessary. Services for which inter branch adjustments are at present made are given at Sl. No. (1) to (3) below: -

- (1) Telegraph share of combined office charges.
- (2) Rent of joint buildings.
- (3) Repairs of Postal buildings carried out under the supervision of the Telecom Department.
- (4) Conveyance by post of correspondence etc., relating to other branches.
- (5) Issue of money Orders in Telecom Service.
- (6) Transmission of Postal Service telegrams.
- (7) Trunk Telephone call fees debitable to Postal branch.
- (8) Telephone connections for Postal branch.

- (9) Telephone District adjustments including Postal facilities used by Districts
- (10) Payment of pensions relating to pensioners belonging to the Telecom Branch at Post Offices.
- (11) Collection of Telephone revenue by Post Offices.
- (12) Attendance to Telephone calls at P.C. Os situated in Post Offices.

NOTE - The inter branch adjustments in respect of item nos. 4 to 12 have been discontinued from 1972-73, as they have been considered purely reciprocal between Postal and Telecommunication branch the Department as per the recommendation of the Committee on introduction of the double entry system in the Telecom branch.

Telegraph Share of Combined Office Charges.

8.13. The Telegraph share of combined office charges should be determined by multiplying the number of messages dealt within the combined offices during the year by the average value per transaction to be determined by the Directorate.

To enable the Postal Accounts Wing of the Directorate to calculate the telegraph share of combined office charges: -

- (a) the TCO Calcutta will furnish by the 1st July each year a statement showing the number of telegraphs sent received and in transit dealt within combined offices, separately for (i) press telegrams, (ii) weather summary messages, and (ii) other telegrams; and
- (b) the TCO Calcutta will also intimate to the Directorate (Postal Accounts Wing) by the 1st July each year the average number of pages per press telegram and weather summary messages and the

number of ordinary telegram treated as equivalent to each page of a pres telegram and weather summary messages.

The Book Section of Postal Account Wing of the P&T Directorate will first calculate the number of ordinary telegrams equivalent to the number of Press telegraph and weather summary messages reported by the Telegraph Check Office by applying the average number of pages and the number of ordinary telegrams equivalent to each page as intimated by the Budget Section of the Directorate and add the total number thus arrived at to the number of other telegrams reported by the CAO TCO Calcutta. The total number of ordinary telegrams thus calculated will than be multiplied by the average value per transaction. The total telegraph share thus worked out will be debited to the Telegraph Branch credit to the Postal branch through inter-branch adjustment.

NOTE - For the year 1974-75, the cost per telegram has been fixed at Rs. 1.16 and this rate is subject to revision form time to time.

The demand for grants 1974-75 onwards exhibits the financial results for Postal and Telecom only. The three branches (Telegraphs, Radio and Telephone) have been merged as one composite branch and the balances in the Capital Reserve Fund and the Revenue Reserve Fund in respect of Telegraph, Telephones and radio have also been merged into a single balance and the same has been shown for the Telecom Branch as a whole. The position should be reviewed periodically once in five years as to whether the services regarding Postal & Telecom services may continue to be treated as reciprocal or not for the purpose of inter branch adjustments.

8.14 For the purpose of the review mentioned in the Note below Clause of the preceding paragraph the telegraph share of combined office should be calculated in the Book Section on the Postal Accounts Wing of the Directorate to the following formula : -

(I) The Telegraph Check Office, Calcutta will furnish : -

- (a) The number of press, weather summary and other telegrams booked and delivered in P&T combined offices separately for each category.
 - (b) The average number of pages of a press telegram and weather summary telegram.
- (II) The Heads of circles will furnish the following information: -
- (a) The number of messages booked “By hand” in P&T combined Offices separately under press, whether summary, service & other telegrams.
 - (b) The total number of ‘A’ and ‘C’ service messages handled by the P&P combined offices.
 - (c) The average number of working days in the combined offices during the year.
- (III) The number of press and weather summary messages should be converted into ordinary messages by multiplying them by a factor viz. Number of pages per press/weather summary telegrams (as furnished by the Telegraph Check Office, Calcutta) X number of ordinary telegrams equal to a pages of press/weather summary telegrams (as given in rule 86 of P&T Manual, Vol. IX) Let the information given be as under: -

				Booked		Received for delivery	
				Number	equivalent Ordinary messages	Number	Equivalent Ordinary messages
				1	2	3	
From Telegraph Check Office Calcutta							
Press	...	..	..	P ¹	P ²	P ³	P ⁴

				Booked		Received for delivery	
				Number	equivalent Ordinary messages	Number	Equivalent Ordinary messages
1				2		3	

Weather summary	..	..	W ¹	W ²	W ³	W ⁴
Other paid messages	..	..	T ¹	T ¹	T ²	T ²
Service messages	..	..	..	S ¹		S ²

Form Circle Offices.

Messages handled by 'by hand' offices.

(i) Press	...	...	...	P ⁵	P ⁶
(ii) Weather Summary		...		W ⁵	W ⁶
(iii) Services messages		...		S ³	S ³
(iv) Other Messages	...	...		T ³	T ³

Messages booked 'by hand' ... $(P + W + S + T) - a^1$

Messages booked at combined Offices

other than 'by hand' ... $(p^2 + w^2 + t^2 + s^1) - a^1 = a$

Messages received for delivery $(p^4 + w^4 + t^2 + 4s^2) = b$

Telegrams received for delivery $(p^3 + w^3 + t^2 + 4s^2) = b1$

Average No. of working days in a year

= d

Booked		Received for delivery	
Number	equivalent Ordinary messages	Number	Equivalent Ordinary messages
1	2	3	

It has been assumed that only 40% of service messages are sent out of the office for delivery.

(IV) The following calculations shall be made

(1) Staff Calculations

(a) Signallers required

(i) For by hand messages ... a^1 $= n^1$

$d \times 150$

(ii) For the rest of the messages ... a $= n^2$

$45 \times d$

(iii) Leave reserve – 10% $(n^1+n^2) =$
 n^3

(iv) Total No. of signalers – $n^1 +$
 $n^2 + n^3 = N$

(b) Messages required

(i) For delivery of messages ... -1 $= m^2$

$20 \times d$

(ii) Leave reserve ... $-7\frac{1}{2}\% \times m^3 = m^2$

		Booked		Received for delivery	
		Number	equivalent Ordinary messages	Number	Equivalent Ordinary messages
		1	2	3	

(iii) Total No. of messages required ... $m^1 + m^3 = M^2$

(c) L.S.G. Supervision

No. of LSG supervisors reqd. ... $-(n^1 + n^2) \quad 12 = L$

(2) Pay calculations Signallers Messengers LSG Supervisors

(i) Number N M L

(ii) Average Pay of the scale ... X^1 X^2 X^3

(iii) Dearness allowances and Addl. Y^1 Y^2 Y^3

DA appropriate to the pay at (ii)

(iv) Pay, DA and Addl. DA or such $[N(X^1+Y^1) \times 12]$ $[M(X^2+Y^2) \times 12]$ $[L(X^3+Y^3) \times 12]$
other allowance for staff at (i)

(3) Other allowances (excluding DA, A B C
ED allowances, incentive money, task
work earnings, overtime and
allowance to learners of telegraphy
and allowances. Relating to BRL).

Total expenditure under 355 – Postal
services -

B. Operation I – Post Offices for the
above Allowances.

Booked		Received for delivery	
Number	equivalent Ordinary messages	Number	Equivalent Ordinary messages
1	2	3	

Total pay charges under 355 – Postal Services

B. Operation I – Existing Post Offices.

Excluding Asstt. Directors, Wireless and expenditure for BRL under pay of Establishment – permanent and temporary share of other Allowances.

$$-(A+B+C) X^D = F \text{ (Say)}$$

E

(4) Allowances directly debitable viz. incentive money task work earning, and allowances to learners for telegraphy.

G

(5) Total expenditure 355 Postal Services overtime share of telegraph and combined office. 12% of H= J (Say)

(6) Total pay and allowances (A+B+C+F+G+J) = K (Say)

(v) Indirect overhead expenses

(1) Accommodation and contingencies. 12% of H.J. (Say)

Total expenditure incurred for post Offices (Expenditures under contingencies & 'less expenditure under 'Letter boxes, mail bags, sealing wax, BRL Operational & other equipment' Plus Postal repairs to buildings)

	Booked		Received for delivery	
	Number	equivalent Ordinary messages	Number	Equivalent Ordinary messages
	1	2	3	

$$P \times (A + B + G) = Q$$

E

Share of the above.

(2) Divisional supervision ... 4% (KQ)=R

(3) Circle and Directorate ... 3% (K + Q + R) = S

(4) Audit Inspection ... = 1.4% (K+ Q_+ R + S) = T

(5) Pensionary charges

Signallers =N x 9 x ½ 12 (max. of the scale + DP) = UI

Messengers =Mx9½ % x 12 max. of the scale + DP) = U2

LSG Supervisors =Lx 9½ % x (max. of the scale + DP) = U3

$$\text{Total : } u^1 + u^2 + u^2$$

VI. Total cost of handling telegrams in CO- (K+Q+R+S+T+U) = W (Say)

Total Number of messages ... = a - a¹ + b

Cost per messages W

$$a + a^1 + b$$

- NOTE 1** – (a) For the purpose of these calculations a signaller has been assumed to deal with 150 by hand messages and all other messages and all other messages Leave reserves for signallers have been provided at 10%
- (b) The number of messengers employed for delivery has been worked out by applying the standard of 20 messages per messenger per day. Leave reserve has been at 7½%
- (c) The number of LSG Staff for supervision has been taken at 1/12 of the number of signallers.
- (d) The share of overtime allowance of the combined offices has been taken at 12% of the expenditure under Overtime allowances.
- (e) The cost of supervision by Superintendent of Post Offices has been taken at 4% of pay and other charges. For control (Circle and Directorate) provision has been at 3% of the expenditures of staff accommodation and contingency and divisional office supervision.
- (f) Provision for pensionary charges has been made at 9½ per month of the maximum of the pay Scale of the signaller, messenger and LSG Staff.
- (g) Accounting and Audit charges have been computed at 1.4% of the expenditure on pay charges, accommodation and contingency, Divisional Supervisions and control (Circle and Directorate).

NOTE 2- The calculation will be made in accordance with the above formula once in here years. A special review will be conducted thereafter.

Joint Buildings

8.15 The expenditure on account of interest on capital outlay, contribution for depreciation and maintenance and repairs pertaining to joint

buildings as well as departmental buildings occupied by office performing general and joint services, viz office of the Postmasters General, Divisional Engineers and directors/Director of Audit, Posts and Telegraphs, is debited to the owning branch of the buildings. The proforma rental of such buildings calculated in accordance with Rule 506 of the Posts and Telegraphs Financial Hand Book Volume I, should be credited to the owning branch by debit to the branch or branches concerned through inter-branch adjustment.

For the purpose of this inter-branch adjustment, a preliminary statement of rent is received in the Postal Accounts Offices from the Heads of Circles. The statement should be generally examined and the columns Interest on capital cost and contribution for depreciation duly filled in, the calculation of the amount being made in the manner outlined in chapter XI. It should be returned to the Heads of Circles for calculation of the amount of rent payable by one branch to another.

NOTE 1- The proforma rental for the departmental buildings occupied by offices performing general and joint services should be distributed between the branches in the proportion in which the total expenditure relating to the offices occupying the buildings is distributed between the branches.

NOTE 2- In the case of departmental buildings occupied by more than one office performing general and joint services, the share of rent for each office should be determined on the floor area basis, and distributed between the branches-concerned in the proportion in which the expenditure for the office is distributed between the branches.

8.16 By the end of July every year, the figures for rent payable by one branch to another will be received from the Director General (Budget vide Rule 506 of the Posts and Telegraphs Financial Hand Book, Volume I). On the basis

of these figures the necessary inter-branch adjustments should be made in P.A. Wing of the Postal Directorate.

NOTE 1- The procedure described in Paragraphs 8.15 and 8.16 is not applicable to departmental or rented buildings occupied by combined Posts and Telegraphs Offices. In these cases, the respective shares of Posts and Telegraphs Branches are included in the adjustment mentioned in Paragraph 8.14. In the event of there being a Telephone Ex-charge located in departmental building the share of rent payable by the Telephone branch should however be calculated on the floor area basis. The necessary details for calculation should be obtained from the Directorate Budget Section by the P.A. wing of the Directorate to effect the necessary inter-branch adjustment (vide Note 1 to Rule 506 of the Posts and Telegraphs Financial Head book, Volume I).

NOTE 2- In the case of rented buildings in joint occupation of Postal and Telecom branches sanctions showing the apportionment of rent payable by one branch to another will be communicated to the Accounts Offices by the Director General. These sanctions should be noted in the establishment check registers of the office concerned with a view to allocate correctly the actual rent charged monthly in the departmental accounts. The portion of the rent debit to the other branch should be passed on through the remittance head to the branch concerned and its subsequent adjustment watched through that head. If the expenditure has already been incurred and booked in the accounts of one branch, necessary adjustments with the other branch through the remittance head should be made immediately on receipt of sanctions from the Director General.

NOTE 3 - The interest and depreciation charges for Postal Buildings occupied by combined offices have not been taken into account in the cost

calculation mentioned in Paragraph 8.14 as they are not susceptible of adjustment under 3201 postal Services. The combined office share for these charges should be apportioned on the basis of the ratio in which total telegraph share of the cost of combined offices as adjusted according to paragraph 8.14 bears to the total expenditure booked under 3201 – Postal Services and adjusted under ‘Inter-branch adjustment’ by credit to ‘Post Office’ and debit to Telegraphs.

Method of Adjustment

8.17. The inter-branch adjustments referred to in paragraphs 8.13 and 8.14 should be made by a Journal Entry after the closure of March supplementary accounts and incorporated in the Ledger head ‘Net Profit and Loss (para 7.22 refers)

CHAPTER IX

PENSION

9.01. After Departmentalisation of Postal Accounts the Director/Dy. Director of Accounts (Postal) concerned is responsible for the quick finalisation and correct payment of pensions to all employees of the Postal Branch and common functional branches or to their dependants. The main items of work for which the pension Section of a Circle Postal Account Office is responsible are:-

1. Verification of the service.
2. Reporting on application for pension (including family pension, D.C.R.G., commutation of pension and/or gratuity) in the form of Enfacement Report or otherwise.
3. Issuing the pension or gratuity payment orders (including family pension and D.C.R. G. payment orders).
4. Checking of pension or gratuity and D.C.R.G. vouchers, etc.
5. Compilation of periodical returns and other misc. work.

Verification of Service

9.102. The verification of services rendered by an employee is the first step towards the settlement of the pension cases. Verification cases received in the Circle Postal Accounts Office will be of two types viz. (i) verification of qualifying service after completion of 25 years of service or on his being left with five years of service before the date of retirement whichever is earlier under Rule 32 of Central Civil Services (Pension), Rules 1972 and (ii) verification of services while finalising the pension case. Strictly speaking the second category of cases do not come under Verification cases but final

verification of qualifying service is also checked while issuing the Enfacement Report and as such they are entered as pension cases received for issue of Enfacement Report. The procedure to be followed in the Circle Postal Accounts Office in respect of first category of cases is given in the succeeding paragraphs.

9.03. (1) All service books are received in the Pension Section. A register of applications for verification of services is maintained in Form Sy 133 in order to watch the proper disposal. The, service book is examined to see:-

- (i) that it is complete in all respects.
- (ii) that specific entries regarding the non-qualifying period are recorded in service book.
- (iii) that necessary notes regarding verification of service exist in service book.
- (iv) that the periods of services not verified with reference to acquittance rolls have been verified in accordance with the provision of sub-clauses(iv) & (v) of clause (a) of Rule 59 of CCS (Pensioll) Rules, 1972
- (v) that necessary notes exists in the Service Book for counting any military service which qualified for civil pension.
- (vii) that form 3 is not pasted on the service book.
- (viii)that necessary entries regarding the receipt of nomination to CGEI Scheme and contribution recovery particulars are duly made in accordance with the relevant provisions of the concerned scheme.

NOTE - In the case of Government servant who has been on Foreign Service, the period of service claimed for such employment should be verified from the particulars already recorded in the service book by the circle

Accountant/Branch Audit Office (for the period prior to takeover of Account)

2. In cases where a portion of the service has been rendered in areas now in Pakistan and the service books are available, but certificates of local verification have not been recorded therein for any particular period steps should be taken to verify that service from available records, if any, such as personal files, gradation lists, pay bills, acquittance rolls, etc. Where none of these records are available a written statement of the government servant concerned should be taken on a plain paper in accordance with rule 67 (4) of CCS (Pension) Rules. Such a declaration should be placed on record in his service book in lieu of local verification of service for that particular period. If there is any difficulty in obtaining the statement, etc. for any such period or if the administrative authority is unable to accept any such statement Office should then be requested to verify that period of service from the Annual Establishment Returns or copies thereof, if available With them. A reference to the authorities in Pakistan should be made only if the period of Service cannot be verified by any of these means either due to the non-availability of records in India or otherwise. In such cases, only an extract from the service books should be sent to the authorities in Pakistan and not the Service Books in original.

9.04. While checking the Service Book in accordance with the provisions of the preceding paragraph, if some discrepancies affecting the qualifying service are noticed, the case should be returned to the Head of the Office from where it was received for reconciliation. If the discrepancies are such which will not affect the qualifying service the same can be communicated to the head of the office while returning the case after verification of the qualifying service.

9.05. If the case is found fit for issue of a verification memo, it should be put up to the Accounts Office-in-charge in the proforma given below. The

office copy of the proforma should also indicate the manner in which services have been verified and the periods of non-qualifying service when the verification memo is signed by the A.O.

(i) The verification memo along-with the service book should be returned after endorsing necessary remarks in the service book.

Proforma of the Verification Memo

Department of Posts

(Postal Accounts Branch)

Office of the

Memo of verification of Services

(Under Rule 32 of CCS (Pension) Rules, 1972)

Subject: - Verification of services in respect of Shri/Smt.
.....

(Designation and name of the office is to be indicated).

Date of Birth.....

Date of retirement

Date of commencement of qualifying service

Subject to the remarks noted below the services of Shri

from to stands verified in accordance with Rule 32 of CCS (Pension) Rules 1972 and the total qualifying service up to is years Months days.

The officials may be informed accordingly and this memo should be pasted in his Service Book. The service Book and Leave Account are returned herewith.

Remarks - (1) That the verification done is with reference to rules and regulations in force on date and is without prejudice to final verification to be undertaken at the time of final settlement of Pension claim.

(2) The following omissions and discrepancies have been noticed which may be rectified under intimation to this office.

Accounts Officer

To

The.....
.....
.....

9.06. After the despatch of the verification memo the disposal shown is noted in the Register of Application for verification Statement of memos will be placed on record in the appropriate file.

9.07. The maximum period allowed for the disposal of verification statements is 15 days from the date of receipt in the office, but this period should not be taken as a matter of course for every statement. On the other hand every possible effort should be made to dispose of them as promptly as possible within the prescribed limit. Fortnightly report of outstanding cases should be prepared in the register itself and submitted to the Accounts Officer in-charge on the 1st and 16th of each month. On the former date the register should also be submitted to Director/Dy. Director of Postal Accounts. A reference should be given in the report to the consecutive number of the outstanding cases.

9.08. In cases in which addition is made to regular establishment the cost of which is recovered by Government (F.R. 127) and the recovery of the whole cost of the establishment together with contribution thereon is watched through. the Special Recovery Register, and not through the Broad Sheet of Foreign Service contributions, the statement of the authority controlling the

establishment to the effect that the pension contributions have actually been credited to Government may be accepted as sufficient for the purpose of verification of services.

Reporting on Applications for Pension

9.09. All applications for pension and gratuity received in the Pension Section of the Circle Postal Accounts Office or the Directorate in accordance with Rule 67, 80 and 82 of Central Civil Services Pension Rules shall be entered in the Register of Applications for Pension and Gratuity in Form No. Sy.-134. The serial No. assigned to each application in the register is also noted on the application to signify its entry in the register.

9.10. Every effort should be made to dispose of all applications for pensions and gratuities received for issue of Enlacement Report and Payment orders expeditiously. Delay in the issue of Enlacement Report should be avoided and pension payment order should be issued not later than one month in advance of the date of retirement of the Government servant.

9.11. Each application should than be examined in respect of the following: -

- (a) that it has been drawn up in proper form;
- (b) that the service has been duly verified;
- (c) that the service rendered by the officer when his age was below the qualifying limit has been rejected;
- (d) that the special orders of the competent authority for counting period is of non-qualifying service are recorded in the service book;
- (e) that the qualifying and non-qualifying services have been correctly entered;
- (f) that the pension of the class applied for is admissible and that has been correctly Calculated;

- (g) that the entries against various items of the form for assessing pension/family pension and gratuity (Form-7/Form-18) have been properly made and the orders of the Competent authority affecting pensionary benefits, in respect of cases coming under the purview of Rule 40 and Rule 9(4) read with Rule 2 below rule 69, are accorded;
- (h) that uniformity of spelling as regards the name of the applicant has been adopted in all the accompanying documents or the discrepancy has been explained in the forwarding letter;
- (I) that three copies of a pass-port size joint photographs with wife/husband or two copies of pass-port size photograph of self only if governed by Rule 55 of CCS (Pension) Rules, 1972; or the pensioner is unmarried/a widower/a widow and the specimen signature slips/thumb and finger impression cards as the case may be, have been duly attested by an officer competent to do so;
- (j) that the outstanding dues against the applicant are duly intimated in Form-8;

NOTE - In respect of Government servant occupying Government quarters, it would be seen that the amount of licence fee for retention of Government quarters for the permissible period of two months beyond the date of retirement has been intimated against item (e) of form-8 in case where the Government accommodation is not vacated by official on retirement.

9.12. In addition to the general points detailed in the preceding paragraphs, each application should be examined with a view to seeing that the conditions of grant of pension laid down, in Chapter V of the Central Civil Service (Pension) Rules, 1972 have been fulfilled in respect of each class of pension. For facility of reference the special points requiring notice are detailed below separately for each class of pension. It is necessary to see as regards: -

(a) *Compensation Pensions*

- (i) that the officer submitting the application has certified that the applicant was discharged on abolition of post, and no suitable employment could be found for him;
- (ii) that particulars of the savings effected have been set forth;

NOTE - It should be seen that the savings effected exceed the cost of pension. The relaxation of this condition requires the sanction of the competent authority.

- (iii) that no pension has been recommended for the loss of a duty or local allowance or for the loss of an appointment on discharge after completion of a specified term of service

(b) *Invalid Pension*

- (i) that the applicant is declared by the appropriate medical authority to be permanently incapacitated for further service in accordance with the instructions on the subject;
- (ii) if, however, the medical certificate is submitted by the applicant while on leave, the service up to the date of termination of the leave is taken into account i.e. the retirement in such cases does not take effect from the date of report of the medical authority;
- (iii) that the amount of leave as debited against the leave account together with any period of duty beyond the date of medical authority's report should not exceed six months.

(c) *Superannuation Pension*

- (i) that the applicant if he is other than a Group D Officer had attained the age of 60 years before retirement;

(ii) that the applicant if in Group-D service had completed the age of 60 years.

(d) **Retiring Pension** - It should be seen that the applicant for a retiring pension has put in the required length of qualifying service (for 30 years Or such less period as may, for any special class of officers, be prescribed),

(e) **Family Pension**

(i) that the family pension is admissible to the applicant under Rule 54 or 55 of the Central Civil Service (Pension) Rules 1972;

(ii) that the nominations for family pension and/or D.C.R.G. have been received;

(iii) tenability of family pension has been correctly determined;

(iv) in case of minors, family pension and D.C.R.G. have been granted through the valid guardians.

9.13. After an application for pension has been checked and found to be in order, and Enfacement Report together with an analysis of the case should be made out and put up to the Accounts Officer. After approval of the Enfacement Report it should be fair copied in Part II of Form for assessing Pension and Gratuity.

NOTE - In order to prevent the possibility of double claims, a note should be made in the Service Book to the effect that a Pension of a certain amount was admitted on a certain date.

9.14. If, however, the examination of the papers reveals that the papers are incomplete and that it is necessary to return them for completion before final report on the claim can be drawn up, then a draft should be put up pointing out therein all the defects, omissions and discrepancies which require to be

remedied and explained. It should be ensured that the defects etc. in regard claim are communicated in full and not piece-meal so that there may not be any delay in the final disposal of the application.

NOTE - It should always be remembered that application for pensions and gratuities are invariably to be treated as urgent and, therefore, it will not always be necessary and desirable to return the papers for completion if the defects noticed during the course of examination of a claim are found to be trivial and not affecting in any way the admissibility of the pension applied for. Minor omissions may be brought to light and the remarks on doubtful points indicated in the Enfacement Report to be furnished on the applicant's title to pension.

9.15. The draft shall be issued on its approval by the Accounts officer-in-charge and the date of despatch of the letter should be noted forthwith in the column "Reference" provided for the purpose in the "Register of Applications" for pension and gratuity against the entry concerned and a special watch should be kept for the reply. If no reply is received within a reasonable period, reminders should be issued at regular intervals. The number and the date of the reply, when received, should be noted in the column "Replies" and the case should be taken up for examination to see if all the defects etc. have been remedied or explained. If on the examination it is found that the papers are complete, an Enfacement Report in the prescribed form will be drawn up.

NOTE - The form for assessing pension and gratuity, photographs, specimen signature/ thumb and finger impressions etc., may be retained in Accounts Office and the remaining papers along with service book may be returned to the Head of the office.

9.16. All routine pension cases irrespective of amount shall be approved by the Accounts Officer-in-charge of the Pension Section, but all cases involving doubtful points or an interpretation of rules should be passed by Director/Dy. Director of Accounts (Postal).

9.17. (i) The maximum period allowed for reporting on an application for Pension and Gratuity is 10 days from the date of its receipt in the office but this should not be taken as a matter of course for the disposal of every application, on the other hand, every effort should be made to dispose of each application as early as possible within the prescribed limit.

(ii) A period of 10 days is usually allowed for the disposal of each Pension Report Case.

(iii) A progress report showing the disposal of pension report cases should be prepared in the Register III Form SY-134 itself and submitted on the 1st, 11th and 21st of each month. The Register should be carefully scrutinised by the J.A.O. and the Accounts Officer. The Register should be submitted to Director/Dy. Director of Accounts (Postal) on the last working day of each month. A reference should be given in the progress report to the consecutive number of the outstanding cases.

(iv) On 7th of each month the Register of applications for Pension should be sent to the Provident Fund Section to enable that Section to take note of cases of retirement of officers whose Provident Fund accounts are maintained in that section with a view to arrange final payment thereof.

Issuing the Payment Orders of Pension and Gratuities

9.18. After issue Of Enfacement Report the next stage comes for the issue of payment orders for pension and gratuity which should be done immediately as the delay involves hardship to the retiree. The procedure prescribed in the following paragraphs should be followed at the time of issue of Pension and Gratuity orders.

9.19. The Pension payment order will be prepared In Form No. D.G. (PA)-99 and the charge for which when received through Post Office is

accepted and paid voucher is checked. It should be seen whether any provisional pension was granted and if so, necessary note should be made in the register of provisional pension payments. Any difference between the pension finally assessed and that provisionally sanctioned and paid shall be adjusted by recovery or refund, as the case may be, by inserting suitable remarks in the P.O.

9.20. Necessary entry should then be made in the Pension Payment Order Register concerned in Form No. MSO (Tech)-47 and a serial No. will be assigned to Pension Payment Order from this Register. The names of the sons and unmarried daughters below the age of 25 years should be noted in the remarks column of the PPO Register. Entry will also be made in the Pension Check Register, if the payment is desired from a Post Office the charge is accepted and payment voucher is checked. All the registers mentioned above along with the pension Payment Order should be submitted to the Accounts Officer in-charge through the J.A.O. who should sign the Pension Payment Order and initial the register.

NOTE - The Pension Payment Orders Issued should be numbered in two series one for ordinary pensions and the other for family, wound and other extraordinary pensions. Each series should be continuous for each Postal A/c Office etc. without regard to the Post Office of Payment and should be recorded in the register M.S.O. (T)-47. The P.P.O. no. should also indicate in Code letters the name of the Station.

9.21. The Pension Payment Authorities with other relevant papers i.e. photographs, specimen signatures thumb and finger impression card, etc. should be sent to the Postal A/c office concerned under whose Account jurisdiction the Post Office of payment is situated for issue of P.P.O. and onward transmission to the Head Postmaster. Special seal should be embossed on the authorities before sending the same to the Postal A/c Office concerned.

NOTE 1 - After issue of the Enfacement Report the Pension Payment order should be issued forthwith but not more than one month in advance of the date on which the officer is due to retire. The receipt of the report as prescribed in Rule 63 (3) (d) and Rule 70 (2) of CCS (Pension) Rules, 1972 regarding any event occurring prior to the date of actual retirement of the Government Servant which may necessitate the re-calculation of the amount of pension should be watched.

NOTE 2- The Pension Payment Order should also be issued in the following cases:

- (i) When a special seal Authority is received from another Postal Circle.
- (ii) When the payment is authorised of an undrawn pension the original pension payment order for which was cancelled.

9.22. In preparing and issuing Pension Payment Orders, the following points should be carefully borne in mind: -

(i) The correct head of classification as noted in the Enfacement Report should be noted at the top of the Pension Payment Order in red ink. The rules laid down in Appendix 3 of the Account Code Vol. I relating to the incidence of pension, should however be strictly observed.

(ii) If the pensioner be dead, it is not necessary to issue pension payment order in the prescribed form. But arrears of pension to the legal heirs should be authorised on the basis of sanction, received with the case. Regular Pension Payment order No. should be assigned on the authority with relevant details noted in the Pension Payment Order Register, and Pension Check Register, if the paid voucher is to be received after payment. A remark to the effect that regular Pension Payment Order has not been issued as the pensioner has died, should be made in the aforesaid registers.

NOTE - In accordance with the provisions contained in Payment of Arrears of Pension (Nomination) Rules 1983 every, employee has to submit nomination in the prescribed form, in triplicate, to the Head of Office of the Deptt. from where he is retiring within three months before or after the date of retirement. The Head of the Office shall send the triplicate copy, duly accepted, to the Accounts Officer sanctioning Pension etc. who will pass it on to the Pension Disbursing Authority along-with the Pension payment Order. In case PPO has already been issued, nomination shall be sent quoting PPO number and other particulars in order to enable the Pension Disbursing Authority to link it up with the PPO.

(iii) It should be seen that the date shown in the Pension Payment Order for the assessment of a pension is the same as that specified in the order of the competent authority sanctioning it.

(iv) The transfer of payment of Pension from one Post Office to another within the jurisdiction of the same postal Circle can only be authorised by the Head Postmaster in partial modification of Rule 128 of P&T FHB. Vol. II. The Head Postmaster sanctioning the transfer of payment of pensions within the same Postal Circle shall endorse the copies of transfer order to the Postal Circle A/c office in which the payments are made. The Head Postmaster sanctioning the transfer should certify in the endorsements that a note has been made in the Register of Pension Payments maintained in his office regarding the transfer and that no further payment of pension in respect of the P.P.O. 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 Headmaster sanctioning the transfer and endorse copies of 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 Postal A/C Office will make the necessary note in the relevant records in their office.

9.23. In case of transfer of payment of pensions from one Post Office to another outside the jurisdiction of the same Postal Circle and within the jurisdiction of another A/C Office, the Postmaster of the Post Office from which the payment is transferred should return both halves of Pension Payment Order to the Postal A/C Office who issued the original order, through their own Postal A/C Office for necessary action under intimation to the Postal Circle A/C Office in which the payments were being made. The Postal Accounts Office who originally issued the P.P.O. will cancel both the halves of the original P.P.O. and prepare a fresh P.P.O. payable at the new office of payment making effective from the date following the date up-to which payments had already been made on, the old P.P.O. The fresh P.P.O. duly embossed with special seal on the disburser's portion of P.P.O. shall be sent, accompanied by photographs, specimen signature/T.I. cards, to the Postal Accounts Office concerned for onward transmission to the Head Postmaster concerned. In such cases necessary note regarding the transfer of P.P.O. will be recorded in the P.P.O. register and Pension Check Register.

NOTE - In the case of pensions sanctioned for a limited period the columns for dates of monthly payment in both portions of the Pension Payment Order from the date the pension is to be discontinued should be cancelled in red ink at the time of the Pension Payment Order is issued or reissued by the Accounts Office.

9.24. At the time of issue of P.P.O. (which is to be issued not later than one month in advance of, the date of retirement) and after ensuring the receipt of report, if any, as enjoined in Rule 62 of CCS (Pension) Rules, the Head of the Office should be instructed to issue authorisation to the office, in which the retired/deceased Government Servant last served, to draw and pay the amount, of gratuity, duly adjusting the outstanding Government dues, in Form ACG-108. The Head of Office should also be instructed to make a note of payment of

gratuity in the Service Book and also advice, the disbursing officer to send on copy of voucher in Form ACG-108 together with the copy of the Authority, to the Postal Accounts office in support of the charge in the Cash account, retaining the actual acquittance of the payee in the disbursing unit. A certificate of disbursement to the proper payee should be furnished by the Head of Office as enjoined in Note (1) below Rule 121 of FHB, Volume II.

NOTE 1 - Gratuity includes Death-cum-retirement gratuity also.

NOTE 2 - As each order is noted in the Gratuity Register, the number assigned to it in that register should be recorded both on the Enfacement Report and in the column prescribed for the purpose in the Register of Applications for Pension and Gratuity against the entry concerned.

NOTE 3 - Death-cum-retirement gratuity is payable in Form No. D.G. (PA)-99-I should be issued in respect of each of the major surviving members of the family. In cases however, where the shares of minors are payable to their legal natural guardian, a single authority may lie issued for the shares payable to the minors and the guardian.

NOTE 4-The voucher must be the receipt of the person legally entitled to, the gratuity or his/her legal guardian obtained on the reverse of the authority in Form D.G. (PA)99-I. Where the gratuitant is permitted under the rules to receive payment of the gratuity through the Head of Office, for which purpose authority in Form D.G. (PA) 99-I (1) will be issued the amount, will be drawn in separate bill by the latter and this will form the voucher for purposes of internal check in such cases. The actual acquittance of the payees will be obtained and recorded by the Head of Office and should be checked at the time of

internal Check of the office. A certificate of disbursement to the proper payee to be furnished by the Head of Office in the form prescribed in Form D.G. (PA) 99-I (1) should, however, be watched through the 'Objection Book'.

9.25. The J.A.O. will examine the draft payment order and after satisfying himself that it is, complete and accurate in every respect will record his dated initials both in the Gratuity Register and on the draft before submitting to the A.O. for approval.

9.26. Accounts Officer in-charge will initial the draft, if he finds it in order after exercising such checks as he may consider necessary and also record his dated initials in the column prescribed for the purpose in the Gratuity Register against the entry concerned.

9.27. The draft will then be fair copied and submitted to the Accounts Officer in charge for signature through the J.A.O.

9.28. It will be the duty of the official responsible for the issue of the payment order to see that the fair copy/copies bear the signature of the Accounts Officer in-charge before sending them to the despatcher for despatch.

9.29. The despatch number of the payment order should be the number assigned to the order in the Gratuity Register. All such Gratuity Pay Orders are to be entered in the register in the form given below for checking the paid voucher.

Gratuity Pay Order Register			
SI. No.	Gratuity Pay Order No.	Name of the Payee	Amount
1	2	3	4

Office of Issue	Post Office of Payment.	Initials of the J.A.O.	Voucher No. & Date of Payment
5	6	7	8

9.30. The actual acquittance of the recipients of the gratuity which will be on record in the disbursing unit, vide para 9.24 should be checked at the time of internal check of the disbursing units to ensure that the payment has been made to the person legally entitled to the gratuity or his/her legal guardian and not at the time of internal check of the Head of Office in which the retired/deceased Government servant formerly served and that the amount paid and acknowledged by the payee agreed with the amount of gratuity authorised for payment by the Head of the office and the voucher is complete in all respects.

9.31. On receipt of the paid voucher from the Post office by the Postal Accounts office concerned, the voucher should be scrutinised to see that a copy

of the authority of the Head of office for payment of Gratuity is attached with the voucher and the amount paid agrees with amount indicated in the authority.

9.32. The voucher should then be classified by the Official concerned and the fact of payment recorded in the prescribed column of the Gratuity Register against the entry concerned.

9.33. All payments on account of gratuity should be compiled monthly with reference to the entries in the gratuity registers and the total should be reconciled with the figures in the Detail Book under the initials of the Accounts Officer.

9.34. The Gratuity Register should be examined every quarter and the Disbursing Officers concerned addressed in respect of those gratuities which have remained unpaid more than three months. The register should be submitted to the Accounts Officer in-charge for review on the 3rd of the month following the last month of each quarter i.e. on 3rd April, 3rd July, 3rd October and 3rd January and a note of the reference made to the Disbursing Officer concerned entered against the entry concerned in the last column of the Gratuity Register.

It should be seen that there is no undue delay in authorisation by the Head of Office, attracting the relevant provisions of Rule 68 of C.C.S. (Pension) Rules.

9.35. (i) Any gratuity payment order remains unpaid for more than a year, the gratuity order should be called back from the Disbursing Officer concerned and the fact of cancellation recorded in the Gratuity register.

NOTE - This procedure should also be adopted in respect of authorities for payment of compensation under Workmen's Compensation Act, 1923 remaining unpaid for more than a year.

(ii) For this purpose the register for noting payments of compensation under the Workmen's Compensation Act, 1923 should be submitted to

the Accounts Officer on the 25th of each month after effecting reconciliation with the Detail Book figures. This register should also be submitted to the Accounts Officer once a quarter on the lines indicated in para 9.34 of this Manual.

9.36. The amount of gratuity to be refunded by a person re-employed should be noted in the Gratuity register and the fact of repayment of gratuity noted in the remarks column of the register when repayment is completed. This is to be done by the authority that originally authorised the payment of gratuity to the re-employed person.

9.37. So far as the grant of Compassionate gratuities is concerned the sanctions are issued by the D.G. P&T on the basis of which payments are made at the Post Offices and accounted for in the Postal and Telecom branches concerned, on the basis of expenditure incurred as per sanction with accounting adjustment between the Postal and Telecom Branches.

9.38. The Provisional Pensions and Gratuities shall be sanctioned and paid in accordance with the provisions contained in Rule 64 and 80A of CCS (pension) Rules, 1972 by the Heads of the Offices and a copy of such sanctions will also be endorsed to the Accounts Officer concerned where they will be entered in the Provisional Pension Check Register. The paid vouchers will be checked with reference to the entries made in this register and the date of payment noted therein. When final payment orders are issued, necessary note will also be made in this register against the entry concerned.

In the case of Government Servant against whom departmental or judicial proceedings are instituted Vide Rule 9(4) of C.C.S. (Pension) Rules, the Provisional Pension shall be authorised by the Accounts office as enjoined in Rule 69 *ibid*. For this purpose the Head of office shall be directed to forward the service book of the Govt servant along with relevant information for arriving at the Provisional Pension.

Wound and Other Extraordinary Pensions

9.39. The conditions for the grant of such pensions and procedure to be adopted in applying for them are laid down in Chapter XXXVIII of the Civil Service Regulations, and in the Central Civil Services (Extraordinary Pension) Rules.

After the validity of the claims to Wound or other Extraordinary Pensions has been examined with, reference to the rules on the subject as applicable to each individual case, and the details of the calculations have been checked, the certificate and report should be drawn up which should be sent to the sanctioning authority. Before certifying the amounts admissible under the Extra-ordinary Pension Rules or under the Workmen's Compensation Act, it should be seen that the certificate required under para 9.46 of this Manual has been furnished by the Head of Circle or the Administrative officer concerned. The awards, if any, made out of the, P&T Compassionate Fund should be taken into account while drawing up the certificate and report and before authorising payment under the Extraordinary Pension Rules or the Workmen's Compensation Act. Sanctions for payments will be communicated direct to the Postal A/ c Office concerned.

9.40. Arrangements for payments should then be made expeditiously. For compensation payable under Workmen's Compensation Act, the Accounts Office concerned should take care to arrange for payment of the amount to the Commissioner Appointed under Section 20 of the Act.

NOTE - The certificate and report as prescribed in Sub-para I above should also be furnished on all cases of re-grants of extraordinary pension.

9.41. A review of family pension granted to the widows and Children of the deceased officials of the Postal Branch under Chapter XXXVIII of the Civil Service Regulations need not ordinarily be undertaken. However, the Heads of Circles may exercise their discretion and review cases presenting very special

features and submit them for the orders of the Director General of Posts and Telegraphs.

9.42. The Postmaster who pays pension shall submit the declaration in Form A in each case once a year so as to reach the Postal Accounts office on or before the 1st of May following the year to which the declaration relates and the statement will be transmitted to the sanctioning authority when necessary.

9.43. For the grant of extraordinary pension under Article 747 of the Civil Services Regulations to the dependents of low paid officials of the Postal Branch who died as a result of disease contracted or injury sustained in the execution of public duty, the Government of India observed that a good deal of uncertainty regarding the precise nature of the cases to which the provisions of that Article are intended to apply.

9.44. The main criterion for determining whether cases of these kinds come within the scope of Article 747 of the Civil Services Regulations or not is to be found in the answer to the following question; Did the loss of life result from an injury or a disease to which private citizen of the same social class pursuing his normal vocation at the same time and place would have been equally liable? If the answer is 'Yes' the claim is inadmissible. For a claim to satisfy the Implied conditions of that Article it must be established that the Government servant in question ran a risk substantially enhanced in kind or degree by the nature, conditions or obligations of his employment under Government and there must be reasonably good grounds for attributing the injury or disease specifically to that enhancement.

9.45. The Government of India desire to emphasise the importance in the interest of efficient working of a commercial department such as posts and Telegraphs Department of according reasonably liberal treatment in matters of this kind to low paid employees and their dependents in cases in which loyalty and devotion to duty have resulted in fatal disease or injury and they desire that this consideration should be kept prominently in view in dealing with cases of

the type referred to above. The grant of pension, however, requires the sanction of the competent authority in each, case.

9.46. Administrative offices should invariably furnish a certificate in all cases of Extraordinary Family Pensions or of claim under the Workmen's Compensation Act, 1923, stating whether any award has been made from the Posts and Telegraphs Compassionate Gratuity Fund. In cases where such awards are made between the dates of issue of the Certificate and Report and those of Pension Payment Orders the executive authorities should make an express intimation of the fact to the Postal A/c Office concerned.

Commutation of Pensions

9.47. The procedure of commutation of Pensions and responsibilities of, Accounts Officers in connection with reports on these are laid down in the (C.C.S, Commutation of Pension) Rules 1981.

NOTE 1 - The regulations governing the procedure for the commutation of pensions are not rules regulating conditions of service, pension, etc, made by the Government of India in exercise of the powers delegated under the Civil Services (classification, control and appeal) Rules, they being more of the nature of executive instructions. Any relaxation of the rules for commutation of Pensioner will require the concurrence, in writing of the Department of Personnel and Administrative Reforms of the Ministry of Home Affairs, Government of India.

NOTE 2 - While the cases of Commutation of Pension of Central Govt. Servants, retiring on or after 1-7-81 are governed by the C.C.S. (Commutation of Pension) Rules 1981. Other cases of officials who retired prior to 1-7-81 are to be regulated under the provisions of the existing Civil Pensions (Commutation) Rules and Regulations.

9.48. (a) The Commutation application shall be dealt with by the Accounts Officer in whose jurisdiction the pensioner is drawing his pension at the time of applying for Commutation. This is applicable in respect of Postal Pensions only since the cases of commutation by Telecom and Railway Pensioners will be dealt with by the Accounts Office of the respective Departments.

(b) On receipt of an application for commutation of Pension in Form I (for commutation of Pension without medical examination) the Account office should verify the information furnished by the Head of Office and the commuted value determined in Part III of the form. It should also be seen that no disciplinary cases etc. mentioned in rule 4 of CCS (Commutation of Pension) Rules 1981 are pending/proposed against him. Necessary arrangement should be made forthwith for the payment of the appropriate commuted value and for the corresponding reduction in the amount of pension through the disbursing unit from which the pension is being drawn. The applicant should be instructed to collect the commuted value of pension from the disbursing authority.

NOTE - Provisions contained in Rule, 16 of C.C.S. (Commutation of Pension) Rules, 1981, should be followed, for the authorisation of, commuted value of a fraction of Provisional Pensions.

9.49. On receipt of application for commutation of pension in Form 2 (for commutation of pension after medical examination by competent medical authority) a report should be drawn up in Part IV of the form 2 after scrutinising the details shown in the application and checking the admissibility of commutation and the case is forwarded to the Head of office (wherefrom the application was received) when the, case (completed form 2 and 4) is received back in original from the ultimate medical authority. Necessary arrangement should be made forthwith for payment of the appropriate commuted value and

for the resultant reduction in the amount of pension. Form 4 Part I containing the signature or thumb and finger impression of the pensioner taken in the presence of the medical authority and photo of the pensioner attested by the medical authority should also be forwarded to the disbursing authority from which the pension is being drawn, with instruction that they should be verified with those received with the pension payment order.

NOTE - While authorising commuted value of the fraction of provisional pension the general principles laid down in Rule 16 of C.C.S. (Commutation of pension) Rules 1981 should be followed and on final assessment of Provisional Pension the provisions contained in Rule 31 of C.C.S. (Commutation of pension) Rules, 1981 should be followed.

9.50. An authority for the payment of the Commuted value of the portion of the pension commuted along-with a communication intimating the date of commutation and the reduced amount of compensation to be payable with effect from the actual date of payment of commuted value of pension or three months from the date, of issue of authority will be issued by the Director/Dy. Director of Accounts (Postal), In the authority itself clear instructions should be issued to the disbursing officer that the date of payment of commuted value of pension and the amount of reduced pension payable after a commutation should be noted in both the halves of the pension payment order by the disbursing officer under his attestation, quoting the letter for intimation as authority under intimation to the Postal Accounts Office concerned. A suitable note regarding the issue of such communication and the authority for commutation should be made in the register of p.p.a. After the commuted money is paid, the voucher for commuted value will be sent to the Accounts Office concerned in a separate schedule. Payment of Pension from the date of

Commutation will be made at the revised rate based on the amended Pension Payment Order.

9.51. (i) The particulars of commuted value payment order should be filled in the commutation payment register in Form Sy.-170. The despatch number of the payment order should be the number assigned to the order in the commutation payment register. All payments on account of commutation of Pension should be compiled monthly with reference to the entries in this Register as well as entries in the Register of commutation authorities received from other Circle Accounts Offices and the total should be reconciled with the figures in the detailed Book (under the initials of the Accounts Officer).

(ii) No separate pension Check Registers for the checking of the commuted pensions is to be maintained. Necessary Note regarding the commutation of pension be made both in the P.P.O. Registers and Pension check Registers at the time of issue of authority for the payment of commuted value of pension, Immediately on payment of the commuted value of the pension the date of payment of commuted value should be noted on the pension check Registers to guard against any overpayments."

9.52. A pensioner, who has been refused commutation on medical grounds or if he having once declined to accept commutation on the basis of addition of years to his actual age recommended by the medical authority applied for re-examination, in accordance with Rule 26 and Rule 27 of C.C.S. (Commutations of Pensions) Rules "981 shall invariably be re-examined by the medical board.

NOTE 1 - The re-examination in accordance with Rule 26 shall take place after the expiry of a period of not less than one year from the date of the first medical examination.

NOTE 2- The application for re-examination in accordance with Rule 27 should be made within one month of the receipt of the certified copy of Part III of form 4.

9.53. If a pensioner, whose age for the purpose of commutation of pension has been directed by the medical authority to be taken as greater than his actual age the provisions contained in sub clauses 2(a) and (b) of the Rule 28 viz. the receipt of notice of withdrawal request for reduction in the amount of pension already applied for commutation should be taken note

Adjustment of Pensionary Charges

9.54. The Rules regulating the adjustment of pensionary charges of Government servants who have served under one or more than one Government, are laid down in Section IV of the Appendix 3 to the Account Code Vol. I. Those rules also constitute the agreement relating to the distribution of pensionary charges contemplated by Article 290 of the Constitution of India. These rules should be strictly observed in allocating pensionary charges between different governments and departments.

9.55. In respect of transactions between the State Government and Government of India, the establishment of a convention outlined below has been agreed upon whereby a Government, before allowing a pensionary concession, such as condoning a deficiency of interruption in service or allowing a period of non qualifying service to count for pension in a case or class of cases should obtain the sanction of another Government, if the grant of the concession involves the latter additional pensionary liability, The Accounts Officer concerned should take cognisance of this convention and should verify its observance in practice.

(i) When a deficiency is condoned by the Government, the period of deficiency will continue to be treated as services rendered under the condoning Government as at present.

(ii) When a pension granted by a Government under its own rules is more generous than that admissible under the rules of another Government, the latter will bear only the proportionate share which would be admissible by the

hitter Government under its own less favourable rules. This principle will come into operation when there is a divergence in the pension codes of two Governments and a pension calculated under the normal working of one set of rules is more liberal than under the other set of Rules, it does not take into account any concessions which may be allowed under the discretionary powers contained in the two sets of rules.

(iii) When a pensionary concession is granted by one Government under its own rules (irrespective of whether or not they are more liberal than the rules of another Government) that Government will bear the resulting increase in pension, unless any of the increased liability has been accepted by the other Government, or the Government affected. In the event of another Government agreeing to the grant of a concession the share of the total pension debit due to each Government will be determined on the basis of length of service under each.

(iv) The above principle will not apply to military service in respect of any matter in regard to which special orders already exist.

NOTE - Compassionate allowance granted under Rule 41 of CCS (Pension) Rules (or any corresponding rule of a State Government) should not be brought within the scope of this convention, as it is unsuitable for one Government to consider, and adjudge upon proceedings taken by another Government as a result of which such an allowance may be sanctioned.

9.56. (1) Under Rule 3 (i) of Section IV of Appendix 3 k:> the Account code Vol. I, "Length of Service" mean "Length of qualifying Service" which includes all duty rendered after the attainment of a prescribed age provided the conditions of Rule 14 of C.C.S. (pension) Rules are fulfilled. It is not, therefore, permissible to ignore the unverified service rendered under one Government for the purpose of apportionment of pensionary charges. The

entries in the Service Book and history of services should be taken as sufficient authority for the purpose of apportionment.

NOTE - The periods of leave counting as qualifying service for pension under Rule 21 of C.C.S. (pension) of Rules are part and parcel of the qualifying service rendered under that Government such periods should not be separated from the spell of actual qualifying duty immediately preceding or following such leave, as under Rule 4 of Section IV of Appendix 3 to Account Code Vol. I, only the periods of duty and leave mentioned therein are to be excluded (ignored) while calculating the length of qualifying service.

(2) In a case in which leave salary for a certain period of leave which was debitable to one employing Government was charged by mistake to another employing Government and in which the wrong allocation was allowed to stand, it has been decided that the period of leave should, for the purpose or distribution of pensionary liability, be regarded as a period of service rendered under the Government to which the leave salary was properly debitable.

9.57. Clause (a) of para 4.44 of Postal Accounts Manual Vol. I lays down that an error affecting the revenue and expenditure of different Government should be corrected by transfer entry in all cases as soon as the error is discovered. It has been decided that, as a convention of practice, such rectification should, ordinarily be undertaken only if they affect the transactions of the previous three years. This limit, however, may be exceeded in special cases with the mutual concerned.

NOTE 1 - The convention regarding the re-opening of past transactions between the two governments is also applicable to transactions

between the civil and the Defence Department of the Government of India.

NOTE 2 - Generally a period of three years should be sufficient for the purpose of adjustment of past transactions between departments of the Government of India commercial and non-commercial. This limitation should, however, be regarded as a convention rather than rigid accounting rule, actual cases being settled by mutual agreement between the Departments concerned. The time limit of three years imposed by the convention should be taken as a period of three years counting from the date on which a mistake is discovered and not as a period of three financial years previous to the year in which the error comes to light.

NOTE 3 - The idea underlying the convention referred to above was that the Accounts Office should not be asked to examine transactions more than three years old simply in order to discover cases in which accounts have been wrongly debited, and that if such mistakes are discovered in the ordinary course of accounting or by accident, claims should not be made for a period of more than three years from the date on which the mistake was discovered.

The convention does not, therefore, preclude a Postal Account Office from accepting a debit on account of capitalised value of a pension calculated as on a date three years prior to the date on which the mistake is detected in cases of pensions which had remained wrongly allocated for more than three years and which under the arrangements in force between the Governments concerned could have been settled in the first instance by payment or the commuted value thereof on the ground that they had become time barred.

9.58. In case of a divisible pension the calculation of the capitalised value and the relevant adjustment thereof shall be made by the Accounts Office who issues the pension payment order and the certificate prescribed under Article 170 of the Account Code Vol. IV should also be furnished on the basis of information available in the Enfacement Report.

9.59. (i) A progress Register in the following form should be maintained to watch the punctual receipts of pension vouchers by the pension section from the Postal Accounts Sections.

Name of Head Post Office	Date of receipt of voucher from PA Section		No. of vouchers received	Completion check of voucher		Remarks
	Due Date	Actual Date		Due Date	Actual Date	
1	2	3	4	5	6	7

(ii) The progress Register should be submitted to Accounts Officer in-charge for review on 10th and last date of every month.

9.60. The Vouchers relating to pension payment should be made over to the pension section by the Postal Accounts Section within 3 days of receipt of accounts by them. The classification slips to be made over to Postal Accounts Sections should be signed by J.A.O. in token of exercising the check of classification to the extent prescribed under the rules. Delays of more than 3 days in the receipt of vouchers from P.A. Section should be brought to the notice of the Branch Officer in-charge of the Postal Accounts Section.

9.61. On receipt of the pension schedules supported by vouchers of each Head Post Office, the officials concerned will check the number of vouchers, received with the covering schedule, note the total number of vouchers received in red ink on the top of the first page of the schedule and enter the actual date of their receipt in the column provided for the purpose in the Progress Register. Action should also be taken to obtain the missing vouchers.

9.62. The vouchers when taken up for checking should be pre-arranged according to the serial No. of pension payment orders for the sake of facility. The vouchers should then be serially numbered. It should be seen by the J.A.O. that the work is taken in hand in time and the progress made each day to ensure the completion of checking on the due date.

9.63. After the pension vouchers have been checked and reviewed and the memorandum containing objections raised in the course of checking has been passed by the Accounts Officer in-charge they may be filed in the Pension Section. The schedule of payments, and the vouchers relating to Pension Payments should be filed separately. The period of preservations of vouchers should be 5 years while the same for the schedules of payments should be 10 years.

NOTE - The checking of pension vouchers should be completed by 10th of the 2nd month following the month of account and the current review should be completed before the end of the 2nd month following the month of account.

9.64. As soon as the review is completed the result of the review should be recorded by the Reviewing J.A.O. in the Manuscript Register prescribed for the purpose, the date of the completion of the review in the space provided therein for the purpose and make over the review note as recorded in the Review Register and the vouchers to the official concerned.

9.65. On receipt of the Review Note (Register) from the Reviewer it shall be the duty invariably of the J.A.O. to see that it is made over to the official concerned for disposal. The replies of the official will be recorded in the review register in the space provided for the purpose and submit to the reviewer through the J.A.O. in-charge within one week of receipt of the note. Further remarks, if any, by the Reviewer will be replied to within a day or two and the date of final disposal of the review note recorded in the Register.

9.66. After the review note has been disposed of finally, it should be submitted to the Director/Dy. Director of Accounts (Postal) for perusal through the Accounts Officer in-charge of the Pension Section.

NOTE - The Review Register should be disposed by the end of the third month following the month of account.

Pension Check Register

9.67. Pension Check Register will be in Form No. MSO (T)-48. Form No. MSO (T)-50 will be used for recording gratuity payments.

NOTE - The check register for family Pension should be kept separate from the check register for other specific Pensions.

9.68. Heads of offices have been authorised to draw and disburse provisional Pension pending the issue of the P.P.O. The vouchers relating to such payments should be checked through a Check Register which should be maintained in Form MSO (T)-49A. A Check Register should be maintained for each unit separately.

9.69. The following Volumes of Check Register should be maintained:-

- (i) *Service Pensions* - The number of volumes is left to the discretion of Deputy Director/Director of Accounts.
- (ii) *Wound and Extra-ordinary Pensions* - I Volume.
Provisional Pensions - All Units I Volume
- (iii) *Family Pension* - The number of volumes is left to the discretion of the Director/Dy. Director of Accounts.
- (iv) *Gratuity Payments* - All Post Offices I Volume.
- (v) *Death-cum-Retirement Gratuity Register*- All Post Offices/Units I Volume.
- (vi) *Provisional Gratuity Register* - All Units I Volume.
- (vii) *Register of Payment under Workmen's Compensation Act* - All Post Offices I Volume.

9.70. Each Register should be bound in a Volume of convenient size and should be page numbered continuously. A sufficient number of blank pages should be left under each Head Office to accommodate the additional entries due to grant of new pensions or transfer of old ones from other post offices during the currency of a register. Each new name should be brought on the Register in the first vacant line at the time the pension payment order is issued. The number entered against each pensioner will be that of the pension payment order and every entry of a pension must be attested by J.A.O. up to a monetary limit of Rs. 500 and beyond Rs. 500 by the Branch Officer-In-charge after comparison with the Pension Payment Order Register. When entries are transcribed from an old Check Register to a new one the entries so transferred to the new Register should similarly be attested by the Junior Accounts Officer or the Branch Officer-In-charge as the case may be. When a pension ceased to be payable is transferred to another office, the unused cages for dates of monthly payments should be cancelled and the cause noted across them.

9.71. Whenever the death of a pensioner is intimated, the fact should at once be noted in the Pension Check Register and in the Pension Payment Order

Register over the initials of the Accounts Officer-in-charge of the Pension Section and the Postmaster concerned instructed to return both halves of the Pension Payment Order to the issuing authority after payment of arrears of pension if no family pension payments are to be continued on the Same.

9.72. In case the family pension payments are also to be made on the same P.P.O. the required particulars should be copied in the Check Register of Family Pensions.

9.73. Similarly any other order which has the effect of authorising or stopping payment of a person should be noted in the Check Register and the entry attested by the Accounts Officer-in-charge.

NOTE 1 - Whenever the temporary/adhoc increase in Pension is revised the Pension Check Register should be reviewed and the revised temporary/ adhoc increase should be noted in the Pension Check Register in each individual case, the revised rates of temporary/adhoc increase should be attested by the Junior Accounts Officer in-charge.

NOTE 2 - The adhoc relief granted from time to time need not be noted in the register but the correctness of the drawl of relief should be checked at the time of check of pension payment with reference to the rate admissible from time to time. The rate of such relief granted from time to time may be noted on the front page of the Register, under proper attestation of the Accounts Officer concerned.

9.74. The remarks column of the Check Register should be used for noting important events such as:-

- (i) Cancellation of Pension Payment Order with its cause.

NOTE 1 - When there is sufficient blank space in the right hand page the fact of cancellation should be noted across it instead of in remarks

column, but if necessary note cannot be made in the right hand page for want of space, the blank cages should always be scored through in red ink.

NOTE 2 - In the case of pension sanctioned for a limited period, the cages in the Pension Check Register beyond the month in which the pension is terminable should be cancelled in red ink.

- (ii) Return of the Pension Payment Order by the Head Postmaster on Account of Pension remaining un drawn for more than one year.
- (iii) Renewal of Payments.
- (iv) Date of death.
- (v) Payment of arrears to heirs.
- (vi) Particulars of family pension in authorised under Contributory Family Pension Scheme while issuing the P.P.O. in favour of the retiree.

9.75. All irregularities noticed while checking the pension vouchers will be communicated to the Post Office concerned. An objection book will also be maintained for watching the clearance of these irregularities.

9.76. The objection book should be closed at least 2 clear working days before the due date of submission of the Account Officer In-charge and placed before the J.A.O. who will submit to the Accounts Officer on 29th of each month for review.

9.77. For the purpose of review of the outstanding objections, a register showing items left unsettled for six months should be maintained in which all such items together with the summary of the correspondence should be entered. This register should be submitted to the Accounts Officer In-charge along with the objection book on the date prescribed in the preceding paragraphs.

Miscellaneous

9.78. Gratuities under the Central Civil Services (Temporary Service Rules, 1965).

The statement showing the amount admissible to the temporary or quasi-permanent Government servant concerned or to his family in the event of his death while in service, prepared by the Head of Office or by the Government Servant concerned (in case of a Group A or B Officer) will be received in the Pension Section along with Service Books/Statement of Service. Every effort should be made to dispose of the case expeditiously.

9.79. The correctness of the service as well as the amount of gratuity should be checked with reference to the entries in the Service Book, etc. In case of claims arising out of the death of a Government Servant, it should also be seen that the claimant is the one entitled to the gratuity subject to the limit in Rule 10 of CC.S (Pension) Rules 1965.

9.80. An authority should then be prepared in the form prescribed in the Annexure to this Chapter and put it up to the Accounts Officer duly entered in the Register to be maintained in Form No. ATM-50. A note of the amount authorised should also be kept in the Service Book/under proper attestation.

9.81. When the amount is paid an intimation regarding date of payment shall be sent to the Postal AIC Office for noting the same in the Register in Form ATM-50. Such payments will be classified under the head 'Gratuities' under 'Abstract G-Pensionary charges I Expenditure in India'.

9.82. Every pension disbursing officer (Head Postmaster) should report to the Postal Account Office every six months cases of non-drawals of pensions, if, any. The statement should be in two parts, one part showing the names of all pensioners who have not drawn their service pension for three years and the other part showing the names of the pensioners other than those included in the former part, who have not drawn their pensions for more than one year. The reason for non-drawal, if known, shall be stated against each year.

9.83. The report referred to above is due early in June and December. If no report is received by 10th June or 10th of December a reminder should be issued.

9.84. On receipt of the report mentioned above the Pension Check Register should be reviewed to see that all cases where payment has not been made for more than one year or three years have actually been included in the statement. Necessary note of non-drawal should also be made in the check register. Cases in which pension has not been drawn for three years the Head Postmasters concerned may be requested to return the Pension Payment Order to the A/c office who will make the necessary note of return of the Pension Payment Order in his Pension Check Register. On receipt back of the P.P.O. from the Postmaster the issuing authority will cancel the same keeping necessary note in the P.P.O. Register.

Destruction of Pension Cases

9.85. Each Circle Postal Accounts Office should prepare in each year, on the basis of death reports of pensioners/Family pensioner received during the preceding year, a list of pension cases, (as distinguished from extraordinary pensions) which may be weeded out 7 years after the pensioner's (including family pensioners) death provided all claims to arrears of pension/family pension have been met by that time and also that there are no further eligible claimants to Family Pensions Under the relevant rules. A list of service pension case (including family pension cases) relating to other Accounts Offices (Postal, Telecom Civil etc.) which would thus be due for destruction should also be prepared by the end of that month and sent to the accounts Offices concerned with due year of destruction noted thereon. The period of preservation of different records in pension section is given in "Section, XII pension" of the Appendix 3 to this volume.

Payment to Military Personnel

9.86. The amount charged in the Cash Account under the head “IMP Payments” should be agreed with that worked out in the supporting schedule and a consolidated debit showing payments of Indian Military Pensions, at the post offices under the accounts jurisdiction of Kapurthala Postal Accounts Office raised against the CDA (P), Allahabad through the Settlement Account.

9.87. Objections, if any, received from the Controller of Defence Accounts (P), Allahabad regarding short/ excess charge of debit are also settled by correspondence with the Postmasters.

ANNEXURE

(Specimen form of authority to be issued by the Circle Office Directorate for payment of gratuity under Central Civil Services (Temporary Services) Rules 1,965)

No

From

To

SUBJECT : Gratuity admissible under the Central Civil Services (Temporary Service) Rules, 1965.

Please arrange to draw in form No. ACG-20 and pay after identification to a sum of Rs. (Rupees) being the amount of gratuity admissible under Rule 10/11 of the Central Civil Services (Temporary Services) Rules 1965.

2. The bill along with the payee's quittance (duly stamped where necessary) and this authority should be preserved in your office under normal rules.

3. The payment should be classified under head 'Gratuities-under Abstract G-Pensionary Charges'.

4. The receipt of this letter may please be acknowledged and the date of payment intimated.

Accounts Officer

NOTE - The authority should have written across, it in words, a sum little in excess for which it is issued

CHAPTER X

SERVICE AND OTHER FUNDS

G.P.F. ACCOUNTING

Introductory

10.01. G.P.F. section is responsible for the proper admission of depositors, correct realisation of subscription; payment on account of refunds/withdrawal, their correct accounting and maintenance of individual's accounts, The detailed rules relating to G.P.F. are laid down in the publication entitled General Provident Fund (Central Service) Rules 1960 and General Provident Fund (Superior Civil Service) Rules issued by the Government of India. The various stages in which this work is conducted and the procedure to be followed in respect of various stages of work in the section is laid below. The relevant rules contained in P&T F.H.B. Vol. I and the orders issued from time to time are also to be kept in view, G.P.F. accounts of Group A to C Staff are maintained in the O/O Director/Dy. Director of Account (Postal) of each circle and by the heads of offices in respect of Group D officials. Procedure in respect of various stages of work is detailed below.

Application of intending subscribers

10.02. On receipt of the application cum-nomination (in Form GPF-3, 3A, 3B, or 3C) of an intending subscriber in the G.P.F. vide Rule 532 of the P&T FHB Vol. I (Second Edition), it should be examined to see whether the applicant is eligible to be a subscriber to the Fund. The name of the applicant should be entered in the Register of General Provident Fund Accounts in Form D.G. (PA)-77 in which a serial number should be allotted to the subscriber's account and noted in the application and the nomination, after it has been accepted, in the space provided for the purpose. The number of any closed

accounts should not however, be re-allotted to any new subscriber. The application should then be filed in a Guard file to be destroyed after three complete account years. Portion of the form containing nomination should be detached and kept separately.

The acknowledgement of the receipt of application and nomination as also the intimation of the Account Number allotted should be sent by the Accounts Officer by a separate letter in Form GPF-3-D.

NOTE 1 - In all cases of Fund Accounts opened by the Postal Accounts Offices letters P.A. and one of the distinguishing letters of the Circle concerned (MS, CA, etc.) that may be appropriate, should be prefixed to the serial number of the Accounts.

An alphabetical index of General Provident Fund subscribers should be maintained and necessary entries made in this as soon as a serial number is assigned to a subscriber in the Register of General Provident Fund Accounts in Form D.G. (PA)-77. The maintenance of the Alphabetical Index Register may, however be dispensed with at the discretion of the Head of the Circle Postal Accounts office, who has to satisfy himself about the prompt clearance of un-posted items.

NOTE 2 - Second or subsequent nomination, when desired, may be made in Form GPF-9B or 9-C or 9-D or 9-E as the case may be. Their acknowledgement will be sent by the Accounts Officer in Form-GPF-3-D.

NOTE 3 - The Junior Accounts Officer of P.E Section should attest the entries in the Register of G.P.F. Accounts.

NOTE 4 - Executives/Field unit ensure to obtain the nomination from each subscriber compulsorily and send to PAO's.

Acceptance of Nominations

10.03. As soon as a declaration is received in the GPF section, the fact of the receipt should be noted in column 3 of the register of GPF Accounts under the dated initials of the Accounts Officer. The declaration should be filed in serial order of the account numbers and kept in the personal custody of the Accounts Officer.

10.04. When for any reason a nomination is removed, the fact should invariably be noted under the dated initials of the Accounts Officer in the 'Remarks' column of the Register of GPF Accounts, Full information about the removal and replacement of nominations should also be kept in a portion of the register prescribed for this purpose and each entry made therein attested by the Accounts Officers,

The register should be kept along-with the file of nominations.

NOTE 1 - Information regarding the name(s) of the nominee(s) and the share of deposit allotted to each as given in the nomination for Provident Fund should not be indicated in the acknowledgements of receipt of nomination.

NOTE 2 - The Government of India have ruled that where an Account Officer receives a notice in writing from a subscriber for cancellation of the nomination under Rule 5(4) of the General Provident Fund (Central Services) Rules 1960 or the corresponding rule of other Provident Funds of the Central Governments, the nomination should forthwith be cancelled and returned to the subscribers. This should be done even if the subscriber fails to furnish along-with the notice of cancellation or separately in due course a fresh nomination which is in accordance with the rules of the Fund concerned - If no fresh nomination is received after such cancellation and the Provident Fund deposits become payable as a result of the death of the subscriber, the

payment should be made in accordance with the rules of the Fund as if no valid nomination subsists.

Verification of the forms of Declaration of General Provident Fund, by Group A or B Officer and of the Insurance Policies assigned to the President.

10.05. The nominations should be kept under lock and key in the personal custody of the Accounts Officer of the Fund section and verified annually by another Accounts Officer. The verification of all the nominations should be carried out in three batches so as to complete it in a cycle of three years. About one third of the total number of nominations may be chosen for verification each year. A certificate indicating the results of the annual verification should be received by that Accounts Officer under the dated signatures in the Index Register in Form No. D.G. (P.A.)-77.

NOTE - Accounts Officer (Fund) may call for wanting nominations from the units concerned and keep its proposal custody which may also be subjected to review completed in the para *ibid*.

10.06. The insurance policies assigned to the President financed from GPF should be verified annually, and on a change of Accounts Officer. The result of each verification should be recorded in the Stock Register. If there has been verification on the change of Accounts Officer, the next annual verification may be made one year after such verification.

When a revised nomination is received the superseded one should be cancelled and returned to the subscriber.

Subscriptions

10.07. When a subscription is paid for the first time or a revised rate is adopted, it should be seen that the amount of subscription is within the minimum and maximum rates prescribed by the rules of the Fund. In the case of

subscriptions paid subsequently, it should be seen that the amount paid agrees with the rate adopted in the first Month of the year except when a variation of rate is allowed during the course of the year, under the rules of the Fund. For all months it should also be, seen that subscriptions are paid except when an exemption or a lower rate is allowed. Whenever a subscription is discontinued by a subscriber it should be seen that the Discontinuance is permissible.

NOTE - Any over payment or short payment of subscription to the Fund in any one month may be adjusted by deduction from or addition to, the subscriptions, in the subsequent months wherever possible. There is, however, no warrant for refusal of cash payment or recovery if any subscriber so desires.

10.08. Heads of offices and disbursing officers are, required to attach to every establishment pay bill a schedule in Form No. TR-56 showing the number of the Accounts, the name and pay of the subscriber, the rate of subscription, and the amount realised and the refund of withdrawal, if any made, with those shown in the cash Account. They are also required to furnish in the remarks column of the schedule:-

- (i) reasons for discontinuance of subscriptions to the fund and of repayments of instalments of advance sanctioned from the Fund;
- (ii) the period of leave and the date of its commencement in the case of subscriber who is on leave and discontinued payment of subscription or repayment of advance;
- (iii) a brief explanatory note in cases where:
 - (a) the amount of subscription in a particular month differ from that realised in the preceding month, and

- (b) when a subscriber's name appears in the schedule for the first time.

Disbursing officers are required to see that the establishment bills including General Provident Fund's deductions are invariably supported by the requisite schedules.

Separate schedules are received with the Remittance/Settlement Accounts on account of General Provident Fund deductions and payments originally appearing in the accounts of other P.A. Offices/other Accounts Officers but finally adjustable into books of Home Circle Postal Accounts Office.

Check of Schedules of General Provident Fund Deductions

10.09. The details of amounts of subscriptions, provident fund deductions (Form No. TR-56) and lists of payments received with the monthly accounts in the Postal Accounts sections should be compared with those in the cash accounts by the official concerned of the Postal Accounts Section who should also check the totals; etc. of the Schedule, sign the certificate of agreement, below it and communicate all errors and omissions found in the schedules, to the disbursing officer through the usual objection statements. A remark to this effect should also be made in the schedule for the information of the General Provident Fund section. On receipt of the disbursing officer's reply to the objection raised, the result should if necessary be intimated to the General Provident Fund section.

10.10. Immediately after the accounts of a Disbursing Unit for a month are completed, the Postal Accounts Section should send the GPF schedules and lists of payments in respect of each disbursing unit separately direct to the Fund section with a covering statement as indicated below. The statement should be prepared duplicate, one copy to "be sent to the Fund Section with the schedules and vouchers and the other retained in the Postal Accounts Section. The documents should be furnished to the Fund section before the 12th of the month following the month of account.

Sl. No.	Particulars of Credit/Debit	GPF/ Subscription Advance		Refund of Advances other than Group 'D'	Remarks
		Other Than Group 'D'	Group 'D'		
1	2	3	4	5	6
1	Detailed schedules of recoveries and consolidated schedules duly checked and agreed (specify No. of Detailed Schedules and No. of consolidated schedules)				
2	As per cash Account/Account current				
3	Difference between 1 & 2 if any intimating action taken for reconciliation				
Debit					
1	List of payments (to be specified)				
2	As per cash account				
3	Difference between 1 and 2 if any, indicating action taken for reconciliation				

To prevent belated submission of P.F. Schedules a register should be maintained in the G.P.F. section to keep a watch on their punctual receipt. The register should be submitted to the Accounts Officer on the 20th of each month. Any delay in the submission of schedules should be brought to the notice of Director/ Dy. Director Accounts (postal).

10.11. As soon as the Circle Abstract is despatched, the Book section should furnish a statement to the Fund Section indicating office-wise booked figures separately under Group D and other than Group D.

10.12. In G.P.F. Section the rate of subscription will be checked with reference to the pay as on 31st March as shown in the schedule.

As soon as the statement alongwith the supporting schedules, mentioned above is received in the Fund Section it should be seen that all the documents mentioned in the statement have been received and the totals are correct. A preliminary check of the payment statements should also be exercised to ensure that they are supported by genuine sanctions and that the total of all the statements agree with the booked figures.

Transfer of Accounts

10.13. When a subscriber is transferred permanently from one unit to another within the accounting jurisdiction of a Circle, the following procedure will be followed by the Circle Postal Account Office and the units concerned.

Each unit of the Postal Accounts Offices will maintain two Transfer Registers (Outward and Inward) for noting the transfers from one unit to another. In case of transfers, the ledger cards should be picked out from the ledger of old unit and transferred to the Jr. Accountant of the new unit. The acknowledgement of the concerned Jr. Accountant is obtained in the Outward Transfer Register. Junior Accountant receiving the Account should complete the entries in the Inward Transfer Register and place the Ledger cards in the Ledger cards of the new unit. The grand total of the monthly balances are also transferred to the new unit to facilitate calculation of interest. Necessary entries in the concerned unit and consolidated Broad sheets should also be made at the same time with suitable notes.

10.14. On the transfer of an account to another circle, the Postal Account Office will prepare a transfer entry by debiting 805-State Provident Funds. GPF other than Group 'D' (deduct from credit) and crediting G.P.F. remittances different circle. An entry will be made in the subscribers ledger account in which the amount transferred should be entered in red ink in the column for subscription against the month of transfer and linked by a guide letter to a note

(paid by transfer to -----) to be made in the remarks under the initials of the Accounts Officer. The number and date of ATC should be noted in the ledger. A copy of ATC will then be sent to the other Postal Accounts Officer alongwith a copy of the subscribers ledger account signed by the Account Officer, through G.P.F. remittances-Different Circle. The declaration of the subscriber and the insurance policies will also be forwarded to the other Postal Accounts Office. Particulars of advances outstanding, if any, should also be intimated to him.

NOTE 1 - In the case of Group D officials the work will be done by the unit which is maintaining the accounts.

10.15. On receipt of the copy of the ATC from the Postal Accounts Office of the transferring unit, a transfer entry will be prepared Crediting 805-- State Provident Fund--GPF other than Group 'D' and debiting GPF Remittances Circle concerned. The accepted copy of the ATC will be sent to the issuing Postal Account Office from which the account is transferred. The number and date of the A TC will be quoted in the transfer entry.

10.16. After the advice is adjusted in the Postal Accounts Office, a ledger folio will be opened for the subscriber. The name and account number of the subscriber should be entered in the Register of GPF Accounts under the initials of Accounts Officer. The declaration, if not already received should be called for. The declaration on receipt should be dealt with in the prescribed manner.

10.17. Necessary entries should also be made in the unit and consolidated broadsheets of the transferring and transferee Circles.

NOTE 1 - In cases of transfers of a purely temporary character, arrangements should be made for the adjustment of recoveries, etc. through the Remittance/Settlement Account.

NOTE 2 - The transfer of Postal Personnel to Directorate will be treated as on deputation and their accounts will continue to be maintained by the Postal Accounts organisation to which they belong prior to their transfer.

NOTE 3 - Primarily the old Accounts Officer should be responsible for the settlement of the missing credits/debits in the Accounts of the subscriber upto the month of transfer. The new Accounts Officer, to whom the Account is transferred, should also render such assistance as may be necessary by getting collateral evidence, etc. from the subscriber for adjustment of missing credits.

10.18. When a subscriber is transferred permanently to another Government with transfer of his permanent lien, the balance of his credit in the Provident Fund Account should be passed on to the Government. A copy of the subscriber ledger account together with the Declaration in original should be forwarded to the Accounts Officer of that Government with a crossed cheque/government draft for the amount transferred. The insurance policy or policies, if any, should be re-assigned and returned to the subscriber under intimation to the Accounts Officer to enable the former to execute a fresh assignment in favour of the Governor. Any sum withdrawn under the Fund rules and which remains to be recovered should also be communicated.

NOTE 1 - See note below para 5.54(iv) of this Manual.

NOTE 2 - The transfer of a Provident Fund Account from one Circle to another should be considered as closure of the Provident Fund Accounts so far as the 'Transfer Office' is considered. The date of closure and the reasons for the closure should be noted in the ledger over the initials

of the J.A.O. The fact of closure should also be noted in the Register of GPF Accounts and the Alphabetical Index Register. Primarily the old accounts officer should be responsible for settlement of the missing credits and debits in the account of the subscriber up to the month of the transfer. The New Accounts Officer, to whom the account is transferred, should also render such assistance, as may be necessary by getting collateral evidence, etc. from the subscriber for adjustment of the missing credits.

NOTE 3 - When a nomination is forwarded to another accounts officer alongwith the transfer of the fund account, a slip containing the number and date of the forwarding letter should be pasted in the original guard file.

10.19. When the balance at the credit of a government servant is transferred from the books of one Circle owing to the transfer of the government servant to another circle/government a credit for the balance in the account should be passed on through the remittance/cash settlement account, to the Accounts Officer to whose circle the government servant is transferred by reducing the credit under the head 8009 state Provident Funds.

10.20. In the case of accounts transferred from other Circles they should be recorded in separate pages of the Register of concerned Provident Fund Accounts (vide) Para 10.02 for each Circle Officer, the numbers assigned to the accounts by the previous Circle being left un-disbursed.

NOTE 1 - In the pages opened for other circle office ill the Register of General Provident Fund Accounts a blank space of about 2 inches should be left at the bottom of each item to accommodate entries in respect of earlier accounts that may be received on transfer subsequently and accounts transferred to the Postal Accounts Office after an intermediate transfer to another circle office.

NOTE 2 - Ledger accounts of all accounts received on transfer from. Other accounting offices should be reviewed by the J.A.O. immediately on receipt, and after verifying the unposted items relating to each account as per register of unposted items in his office, call for all wanting credits. The correspondence should be pursued vigorously and the JAO should see that all credits are received and posted in the accounts before the annual account statements become due for despatch.

Temporary Advances

10.21. The check of temporary advances consists in seeing the following points amongst others: ---

- (i) that the advance has been sanctioned by a competent authority;
- (ii) that the conditions under which the advances can be granted under the rules of the fund are fulfilled. In conduct the check of temporary advances, the following procedure should be observed:-
 - (a) On receipt of the sanction for a temporary withdrawal its particulars should be noted in the 'Remarks' column of the ledger account indicating, inter alia, the amount of the advance sanctioned, the number of instalments in which the recovery is to be made, the amount of each instalment and the month of last recovery :---
 - (b) The receipt of debits on account of and the regularity of the recovery of advances should be watched in the course of monthly posting of ledger accounts as well as in the course of review of posting to be conducted by the accountant. While conducting the review check, the accountant should extend his examination of the ledger accounts to see-

that there is no delay in the receipt of debits on account of temporary withdrawals;

and that the recoveries are regular and ,being made in accordance with the sanction

(iii) The J.AO. should also exercise the checks detailed at (a) and (b) of Clause (ii) above to the extent as may be prescribed.

(iv) The non-receipt of credit on account of recovery of any instalment of advance may be noted and its ultimate recovery watched through the Register of Missing Credits (Vide paragraphs 10.52-10.53)

Final Payment of Deposits

10.22. It is the duty of the Departmental Officers to report all cases of death, retirement and dismissal of fund subscribers to the GPF section of P.A. Offices Vide note to Rule 544 of P&T Financial Hand Book Volume I (Second Edition second reprint) so that the latter may arrange for prompt payment of the deposits to the person concerned. The fact of reinstatement of dismissed officials and of return to duty of Government Servants from leave preparatory to retirement, should also be similarly reported to the Postal Account Office so that if the orders reinstating a Government servant or ordering him to return to duty contain no instruction as to repayment of amount paid to them from the Fund, the Accounts Officer may obtain such orders as required by Government of India's decision (1) below Rule 32 of the General Provident Fund (Central Services) Rules 1960 in Section V of the P&T Compilation of provident Fund Rules (Second Edition).

10.23. The maximum period of 10 days may be allowed for disposal of an application of G.P.F. final payment case from the date of its receipt in the office, but this should not be taken as a matter of course for the disposal of every application. On the other hand, every effort should be made to dispose of each application as early as possible.

10.24 As an additional safeguard, however, the Division concerned should report all cases of death and dismissal, as well as those relating to reinstatement of dismissed government servants and return to duty of government servants from leave preparatory to retirement to the Fund Section as soon as such an event comes to the notice. The Pension Section should send the Register of applications for pension and gratuity to the Fund Section on the 7th of each month for note by that section of all cases of retirement. The Fund Section in cases of persons leaving the department should ascertain by a reference to the Register of General Provident Fund Accounts and if so should make arrangement for payment without delay, and in cases of persons returning to the Department should find out whether any fund money was paid to them if so, should take steps for its repayment to the Fund.

10.25. Before authorising final withdrawal in any case the Circle office should ascertain and satisfy it-self that all advances out of the Fund outstanding against the subscriber have been taken into account in arriving at the amount payable.

10.26. (a) If a subscriber who gave a declaration in the nomination form for subscribers who have no family, dies before retirement, or after retirement but before payment has been made of his General Provident Fund money, enquiries should be made concerning a possible subsequent marriage, etc. before payment is authorised to his nominee.

(b) in the case of death of a subscriber, the amount if any, due under Rule 33 A of G:P.F (CS) Rules 1960, should be worked out and a separate payment authority issued. The questionnaire prescribed for the purpose is appended as annexure IV to this chapter which may be answered before authorising payment.

10.27. Under note below Rule 545 of the P&T Financial Hand Book Vol. I (Second Reprint) the final payment of General Provident Fund deposits may be made at any departmental disbursing office most convenient to the payee, either to the depositor himself or to his duly authorised agent or, in the event of

the depositors death to the person or persons entitled to receive payment under rules regulating the fund or where none of these rules are applicable, to his legal representative. In authorising final payments in such cases circle postal accounts office should pay particular attention to ensure that there is no omission to fill up the clause in the pay order [Form D.G. 1 (PA)-78] that the disbursing officer is personally responsible for the proper identification of the payee etc. The authority for final payment [Form D.G. 1 (PA)-78] issued to the disbursing officer should be embossed with special seal of the office of issue.

2. In cases where payment is to be authorised on a Head Post Office (or its sub offices) under the accounts jurisdiction of another circle postal accounts office, the authority for final payment [Form D.G. 1 (PA)-78] prepared in the above manner and alongwith other relevant papers viz. Specimen signatures/ Thumb impression/Marks of identification etc. should be sent to the other circle Postal Accounts. Office concerned under whose jurisdiction the Post Office of the payment is situated, for counter signature and. onward transmission to the Head Postmaster. In such cases the G.P.F. final payment authority received from the other circle Postal Accounts Office shall after verification of (i) Book No. Sl. No. of the book in use in that circle Accounts Office (ii) Specimen signature of Accounts Officer of that circle Accounts Office authorised to sign GPF Final payment authorities and ,(iii) the special seal of that circle Accounts Officer with the “Specimen of the Special Seal” sent by that Accounts Office and On record in the receiving Accounts Officer be countersigned by the Accounts Officer (GPF) and embossed with the special metallic seal of the receiving Circle Postal Accounts Office also. Thus when a G.P.F. final payment authority issued by a Circle Accounts Office is forwarded to another Circle Accounts Office for payment from a Post Office under the account jurisdiction of the other circle Postal Accounts Office, the receiving Circle postal Accounts Office will, inter alia, verify the seal and specimen signature of the Accounts Officer (G.P.F.) of the sending Circle Postal Accounts Office. Only thereafter the authority will be countersigned and affixed with the special seal by A. O. (G.P.F.) of the receiving Postal Accounts Office (under whose accounts

jurisdiction the disbursing Post Office is situated). The disbursing Postmaster will, inter alia, verify the specimen signature of the Accounts Officer (G.P.F.) and the special seal of its Circle Accounts Office (affixed on the authority) with reference to the same on record with him (as provided in Rule 19-Bof P&T Financial Hand Book Vol. I) before making payment thereon subject to other prescribed checks.

NOTE - Sealed authorities should be sent by one Circle Accounts Office to another by registered post only.

3. Specimen signature of the Accounts Officer who is empowered to issue G.P.F. final payment authorities are sent by a Circle Postal Accounts Office to all its disbursing units and also to another Circle Postal Accounts Offices duly attested by the Officer Signing the forwarding letter. Every authority for G.P.F. final payment issued to another Circle Postal Accounts Officer (For payment from a disbursing post office under its accounts jurisdiction) should be stamped with a special metallic embossing seal which should remain in the personal custody of the Accounts Officer (G.P.F.) who is empowered to sign it, specimen impressions of the special seal duly attested having been supplied to all its disbursing units and to all other Postal Accounts Offices. Before acting on such authority for payment, the Accounts Officer (G.P.F.) of the receiving Postal Accounts Office should satisfy himself by comparison with specimen signatures on record that the signature on it is genuine and that it bears the impression of the special metallic embossing seal of the Circle Postal Accounts Office of issue which tallies with the specimen of the seal received from the concerned Circle Postal Accounts Office and on record with him.

NOTE - Intimations received from time to time in a Circle Postal Accounts Office from other Circle Postal Accounts Offices e. g. (i) Specimen

of Special metallic seal used by A. O. (G.P.F.) of that office(ii)
Specimen signature of Accounts Officer (G.P.F.) of that office (iii)
book no. and serial number of the book of G.P.F. Final payment
author ties (Form D.G. 1 (PA)-78] in use in that office should also be
kept in the personal custody of the Accounts Officer (G.P.F.) to
ensure correct verification/ authorisation and made over to his
successor at the time of transfer of charge.

4. In order to ensure that G.P.F. final payment authorities received by a
Circle Postal Accounts Office (From other Postal Accounts Offices) for pay-
ment from a Head Post Office under its accounts jurisdiction are properly
verified with reference to the specimen signature of the Accounts Officer/
specimen of the Special seal of the Postal Accounts Office of issue, on record
in the Postal Accounts receiving the final payment authority and to ensure that
the debit on this account is passed on after payment to the concerned Postal
Accounts Office(and the same is duly accepted and adjusted by that office) a
Register in the following form should be maintained by each circle Postal
Accounts Office. No. G.P.F. final payment authority received from an other
circle Postal Accounts Office should be countersigned and forwarded to the
disbursing Office for payment except after entry in this Register:--

*Register of Receipt and Disposal of G.P.F. Final Payment Authorities
received from other Postal Accounts Officers*

Sl. No.	Diary Index No. & Date	Name of the Postal A/Cs Office from which authority is received	Name of the Accounts Officer of the Postal Accounts office of Issue who has signed the authority
1	2	3	4

No. & date of issue of the authority	Name/dated Signature of the dealing Asstt. J.A.O. verifying the specimen signature/Special seal of the Postal Accounts office of issue.		Amount authorised for payment	Head post office making payment (Name of sub-office, if any should also be indicated)
	Dealing Asstt.	J.A.O.		
5	6	7	8	9

Dated signature of the A/Cs Officer countersigning the authority and affixing his special seal	No.& date forwarding the authority to the paying P.O.	Date of payment	ATD No.& date with which the debt is passed on to the concerned Postal Account Office	Particulars of Acceptance of A.T.D. by the concerned Postal Accounts Officer and month of adjustment
10	11	12	13	14

The Register should be submitted to the A.O. (G.P.F.) on the 25th of every month after completing the payment particulars in respect of G. P. F. final payment authorities of other Postal Accounts Offices paid in the preceding month of Account. The cases where acceptance of A. T. Ds are wanting should receive specific notice and pursued demi-officially at the level of A.O. (GPF) till the acceptance is received from the Postal Accounts Office concerned.

10.28. It should be seen that a bond in Form No. S-167 is furnished in cases referred to in items (7) of the Government of India's decision below Rule

31 of General Provident Fund (Central Services) Rules in P&T Compilation of the Provident Fund Rules (Second Edition). Although, ordinarily it may not be necessary to obtain an Indemnity bond in the case of a natural guardian, as the heading of the form would show, the same form may be used after suitably amending the heading, if in the event of a dispute an indemnity bond is considered necessary.

10.29. Authorities for final payment are issued in Form DGP A/Cs/Cs-78 which are duly machine numbered, in triplicate and supplied in bound books which are serially numbered. The blank books should be kept in the safe custody of the Accounts Officer. The serial number of the book brought into use should be confidentially intimated to all disbursing units in Circle and all other Postal Accounts Offices.

The following safeguard should also be adopted: -

- (a) Whenever a fresh stock of books is received by Postal Account Office from Government Press, the number of pages in each book should be counted and a certificate to that effect signed on the inside cover of the book.
- (b) A register showing the receipt of authority books and issue thereof (for use in Section) should be maintained.
- (c) Whenever a new authority book is brought into use the stack should be checked with the register mentioned in item (10) above and a note (under dated initials of accounts officer) kept in the register.
- (d) Loss of authority books or any pages thereof should be promptly reported to all the Disbursing Officers of the Circle as well as other Postal Account Offices.
- (e) The spoilt books or forms should be destroyed by the Accounts Officer and note to this effect recorded in these register books.

- (f) Except the authority going to the concerned disbursing officer all the endorsements thereof should be marked 'is not payable' with a rubber stamp.

10.30. The bound books containing authority forms should be issued only to JAO of fund Section and they would be personally held responsible for the use of the forms for bonafide purposes only. For watching the disposal of the authority forms, JAO should maintain a suitable index register (in manuscript) showing the particulars of final payment cases for which each form is used. The register should be kept in the personal custody of the JAO concerned as an important record to check against misuse of any form. The counterfoils of the authorities of final payment should be tiled in the respective files of the concerned subscriber.

10.31. When a final withdrawal from an account is authorised in Form No D.G. (PA)-78 necessary entries will be made in the register of General Provident Fund Accounts and attested by the dated initials of the Accounts Officer. The Accounts Officer will also endorse on the declaration of the depositors Final order issued and cancel the account in the ledger. The Account will be closed after actual payment. Any delay in the payment after the payment order has been issued should be investigated into. Before authorising final payment, it should be verified that the entries relating to admission receipt and acceptance of nomination appearing at the top of the ledger were attested by the Accounts Officer/JAO as the case may be.

10.32. For the purpose of keeping a watch on the disposal of cases relating to the final closure of accounts and a record of closed accounts, a register should be maintained in Form D.G. (PA)-78-A on receipt of the report and certificate (vide para 5.24) columns 1 to 6 of the register should be filled in. The date of payment or dates of payment in cases where payments are authorised in instalments are noted in the register. The register should be submitted to the Accounts Officer on the last day of each month for review.

10.33. The following procedure should be followed for the careful preservation of nominations of closed cases etc, relating to final payment of General Provident Fund Deposits.

A temporary file will be opened for each case of final payments and all subsequent correspondence will be carried through it. At the end of the year cases which are finally settled will be carried through it. The cases will then be bound together in separate files according to the prescribed periods of preservation and should be sent to old record with the year of destruction prominently marked under the signature of the Accounts Officer.

As soon as each final payment is made a record to that effect should be made on the relevant nomination over the initials of the JAO which should then be removed from the guard file and placed in chronological order of payments in one of the separate guard files opened with the following headings :-

1. Nomination - Final payments made to subscribers.
2. Nominations - Final payments made to persons other than the subscribers.

In each of the guard files, which should remain in the Accounts Officer's almirah there should be an index showing the serial number, name of the subscriber (with account number) and due date for destruction of the nomination form placed therein. An examination of these two guard files should be made in March each year and the nominations which are due for destruction should be destroyed in the presence of the Accounts Officer. The item of work should be completed before the 15th April each year when a report of completion should be submitted to the Director/Deputy Director Postal Accounts.

NOTE 1 - *Currency of authorities for payments*--The authority for payment is current for six months. Any delay in payment after the issue of authority should be investigated. The authority for final payment which becomes time barred should be revalidated on requisition of

the disbursing officer after the authority has been returned by the disbursing officer with a certificate of non-payment.

NOTE 2 - *Intimation to income tax authorities*--The Accounts Officer is responsible for intimating to the Commissioner of income tax, the payment of the Provident Fund in excess of Rs. 10,000 at a time to the Government Servant.

NOTE 3 - *Supplementary authorities for residual balance*--A register for watching issue of supplementary authority for residual balances which were not taken into account at the time of issuing final payment authority should be maintained.

NOTE 4 - Questionnaire as prescribed vide Annexure III to this chapter is required to be answered at the time of disposal of the application for final payment of GPF balances.

MAINTENANCE OF ACCOUNTS

Ledger

10.34. The General Provident Fund Accounts are maintained in ledger in Form MSO (T) 75 or on ledger Cards in Form D.G. (PA)-75-(Pink). There should be a separated ledger for each unit and for each unit of account in the case of Circle Offices. The pages of each ledger should be numbered consecutively. Each ledger should be of a convenient size and in the case of big units of accounts the ledger may be split up into two or more volumes of convenient sizes or when the numbers of accounts in a unit are not many the accounts of two or more units may be included in one volume. Each ledger should bear a label indicating the significant abbreviation of the name of the unit/units and if the Accounts of a unit are in two or more volumes the label should also indicate the number of each volume.

One complete folio which provides for eight/four sets of columns for the writing up to a subscribers account for eight/four year should be allotted to him in the volume of the ledger pertaining to the unit of account to which he belongs. On the top of each account the name of the subscriber, the number assigned to him, his official designation and the name of unit to which he belongs, should be neatly recorded in the space provided for the purpose. The fact of admission to the Fund and the receipt and acceptance of nomination in favour of a nominee should be noted on the top of the page and the entries attested by the dated initials of the Accounts Officer. The other entries relating to Name, Number etc. and the fact of discontinuance of subscriptions which should be noted at the top of the form should be attested by the JAO. The column Pay on 1st March of preceding year should be filled in and the rate of subscription adopted noted in the second column "Subscription" in whole rupees of the ledger.

When the ledgers are opened at interval of four/eight years the old numbers should still be used for those subscribers whose accounts continue to remain current. The closing balance of each account in the old ledger should be also brought over to the new ledger and should be attested by the JAO after carefully verifying them with those shown in the corresponding broadsheet. Full details of policies the premia of which are paid out of the Fund, the fact of receipt of declaration and particulars of outstanding advances if any, viz. the original amount of the advance (ii) the year and month in which it was paid (iii) the number of instalments together with amount of each instalment still due should be entered in the remarks column of the new ledger folio and attested by the JAO.

In the case of transfer of account from one circle to another an account should not be opened unless it has been normally transferred by the Accounts Officer who was previously maintaining the same and has been duly accepted in the new Account Circle.

When the ledgers are renewed at the end of four years, particulars of all missing credit should be brought forward from the old to the new ledger and pursued by the Section.

In the case of cash payments either of subscriptions, refund of advance or on account of realisation of proceeds of policy, and the date of receipt should be noted invariably on the accounts. In cases of withdrawals for insurance payments and substitution of premia for subscription to the Fund, a reference to the item No. in the stock register of insurance policies and brief notes showing the amount of subscription substituted should be given prominently on the account and reference or notes should be carried forward from year to year. The date of maturity and release/transfer of a policy should also be noted in the ledger. This will serve as a check of withdrawals from the Provident Fund for financing the policies.

The reasons for the closure like retirement resignation, quittal, transfer out of account Circle etc., shall be noted by using a rubber stamp, prominently in the ledger card, indicating also the amount of final payment made to the subscriber or balance transferred to the Pay and Accounts Office concerned as the case may be, over the signature of the Pay and Accounts Officer in each case.

The ledgers, which are important original records, should be treated as confidential documents and kept under lock and key in steel almirahs set apart for the purposes. The ledgers may be taken out whenever necessary but before leaving the office, each official should see that all the ledgers other than those submitted to the Accounts Officer are placed back in the almirahs.

10.35. In offices where the posting of Credits and debits of General Provident Fund is done on loose ledger Cards, the stock of Loose Blank: Cards should be carefully controlled, a simple numerical account being kept for the purpose. The requisition for blank ledger cards should be invariably signed by the Accounts Officer in charge of General Provident Fund Sections. On their receipt from the Forms Branch of the Record Section they should; be entered in

a manuscript register showing the date of receipt number of forms received, the date of issue, number of forms issued and the balance. The register as well as the stock of blank cards should be kept under lock and key in the Custody of the Group A or B Officer-in-charge of the Fund Section. The Cards should be issued whenever necessary after making the requisite entries in the register. The stock of ledger cards should be verified twice a year in April and October by a Group A or B Officer other than the Officer-in-charge of the Fund Section and the result of the verification should be recorded in the register. Every card before it is brought into use should be embossed with special seal.

Check and Monthly Posting

10.36. The following are the sources from which information for maintenance of General Provident Fund Account is available: ---

- (i) Covering statements showing the amounts of General-Provident Fund subscriptions realised, advances refunded, withdrawals and advances granted office by office for each Circle supported by Fund Schedules, statements, etc.
- (ii) Separate covering statements in respect of credit/debit items in remittance account supported by fund schedules and vouchers of withdrawals respectively.

10.37. On receipt of schedules and statements in the Fund Section the official should proceed to post the figures in the ledger accounts of the subscribers maintained in Form MSO (T) 75. The Official should take out a schedule, and the amount shown therein as subscription or refund of advance should be posted in the ledger account of the subscriber, in the relevant columns provided against the column of the month of account. After the credit is posted in the ledger account of the subscriber, the letter 'P' should be marked against the amount in the schedule indicative of posting having been done in respect of that item in the schedule. This process should be continued till the

whole of the posting work is completed. In cases where recovery of subscription and/or refund relates to some previous months, the month to which the credit pertains should also be noted in the ledger.

1. At the time of posting the ledger it should be seen that the name, the designation and the account number of subscriber as shown in the schedule of deduction agree with those in the ledger and that deduction has been made from each subscriber at the rate shown in the latter. If there are any omissions or discrepancies, these should be recorded in schedule concerned and communicated to the officer concerned.

2. The deductions for April every year should be checked with reference to the rate of pay drawn by each subscriber on March 31st preceding. Similar check should be made of deductions made for the first time in a year during the course of the year.

3. In the case of cash deposits of subscriptions refund of advance or on account of realisation of the proceeds of a policy the date of receipt must invariably be noted in the ledger account.

In posting the ledger the official should see: --

- (a) that the compulsory subscription are paid;
- (b) that the amount of subscription in each case agrees with the rate adopted for the year, as noted in the ledger except when a subscriber is on leave or under suspension or for authorised reasons;
- (c) that subscriptions and refunds are posted separately in their respective columns even though they may have been shown by mistake in lump in the schedules.

10.38. Fund subscriptions deducted from the pay bills in respect of the Gr. C as well as Gr. B officers before they become eligible to subscribe to fund as provided in Rule 4, being unauthorised, cannot be posted in the ledger Or the broadsheets maintained by the Fund Section in the absence of any account number and it would thus be withdrawn and adjusted by transfer credit to objection

book suspense. The claims for refund for such subscriptions when made by the officials should be authorised for payment after keeping a note in the pay bills. The credit O.B. Suspense will be cleared automatically on receipt of the voucher in which the amount is drawn.

10.39. If, however, any credit/debit cannot be posted in the ledger account for want of correct account number, name, etc. or if the same pertains to another unit of account it should be encircled and the word unposted or letter. 'U' recorded against it which would indicate that it has not been posted. Such items should then be posted in the explanation sheet or differences (Form MSO T-77) of the Broadsheet with sufficient particulars as to enable action being taken for its subsequent clearance without reference to the original records. In the case of items pertaining to other Units/Circle the unit concerned should be advised to transfer the amount to the correct unit/circle by means of an ATC/ATD through Remittance. As soon as the amount is transferred a note should be made in the explanation sheet of differences indicating the month of transfer and the item deleted from the explanation sheet.

10.40. Postings should also be made of items which are cleared from Explanation Sheet of differences of previous months. It should be seen that the name of the month to which the credit pertains is invariably noted against the month in which it is adjusted. No item should be left unposted for want of schedules before ascertaining from the compilation Section concerned that the schedule is missing and that the particulars thereof are not available. In the case of items for which correct account numbers are not furnished or the names of the subscribers do not agree with these in the ledgers as also items of which account numbers are incorrect in the schedules, reference should be made to the Alphabetical Index Register to ascertain the correct a/c number and only there after the items may be left unposted.

Each item of debit in the schedule/list of payments should also be posted in the proper column of the ledger account.

As the ledger accounts are posted for a month they should be put up along with schedules/lists of payments from which they are posted to the Examiner for test check of postings as prescribed.

After the postings in the ledgers are completed the figures entered in the figure entered in the ledger accounts of the subscriber should be carried over to the relevant broadsheet.

The Provident Fund Schedules/List of payments should not, be sent to the old records unless a certificate of posting of all the entries in the respective accounts has been noted on each schedule/list of payments by the Junior/Senior Accounts officer.

Broadsheet

10.41. A broadsheet in Form MSO (T) 76 should be maintained for each unit of account. In order to verify the postings made in the ledgers with the monthly accounts the figures entered in each ledger account should be posted in the Broadsheet against the respective account number. Thereafter page wise totals of credits and debits should be struck in, the broadsheet. These totals are then, carried over to the consolidated sheet and a final total struck. This will represent the total if the amount posted in the ledger accounts and it should agree with the figures in the Detail Book except for the amounts kept as unposted in the Explanation Sheet of differences. In the case of differences between these two figures the broadsheet figures should be checked with the original schedules. This should be done by ticking the amounts shown in each schedules against individual account numbers with the corresponding figures posted in the broadsheet. This process should be continued till all the items in the schedules have been ticked and the discrepancy, if any, located and set right.

10.42. The final stage is the closing of the broadsheet for the month. The following illustration will indicate how this is done.

	<i>Credit</i>	<i>Debit</i>
Total figures per broad sheet	40,256	54,00
Total figures as per detailed book.	40,850	56,00
	594	200

10.43. The above difference comprises the difference between the total transactions transferred to unposted for want of details, etc. amounts adjusted out of the items lying under unposted in the previous months.

To Unposted	1582(A)	200
From Unposted	988(B)	--

(A) denotes amounts which could not be posted for want of details etc. and put to unposted or subsequent adjustment.

(B) denotes amounts cleared from unposted items pertaining to previous months in accounts transferred and adjusted in the ledger account.

NOTE 1 - Each broadsheet must invariably be pasted from the accounts in the ledger. On no account should it be posted direct from the schedules.

NOTE 2 - As the broadsheet does not show the name of the subscriber but only his account number, particular care should be taken to see that all ledger entries are posted in the broadsheet against correct numbers.

10.44. The outstanding balance of un-posted items to the end of a month (credits and debits) should also be worked out in the Explanation Sheet by

adding un-posted items for the month to the opening balance and deducing therefrom the amounts adjusted during the month and this figures, should agree with that shown in the Abstract of Differences for credits and debits [Form No. M.S.O. (T)-78] appended at the end of the Broadsheet.

10.45. The un-posted items shown in the explanatory sheet in MSO (T)-77 should be given serial number unit wise for each year. At the end of each year, the outstanding items should be entered in a register of un-posted items which should be maintained by each clerk of fund section. Clearance of un-posted items should also be noted in this register.

10.46. Each broadsheet should be closed on or before the due dates prescribed in para 10.86, and submitted to the Accounts Officer-in-charge for review with details of any variations between the two sets of figures duly recorded on an explanatory sheet in Form No MSO (T)-77 appended for the purpose at the end of each broadsheet.

10.47. There ought to be no difficulty in reconciling discrepancies between the figures shown in the unit Broadsheet and those in the consolidated schedule reconciliation statement as the causes of such discrepancies will already have been explained in sufficient detail in the Unit Broadsheet. When the differences is due to misclassification or wrong credits the unit concerned should be addressed for the correct adjustment of the item with a view to having the mistake rectified in the next month's accounts. The manner of settlement should in each case be noted in the red ink in the columns 'How adjusted' of the explanatory sheet in Form MSO (T)-77 appended at the end of the unit broadsheet. The column for adjustment of differences should also be filled in. An abstract page of differences Form No MSO (T)-78 should also be maintained for watching the progress of adjustment of differences made from month to month. In the abstract of difference only the amount of original differences should be entered and not of the net differences.

10.48. After all the unit Broadsheets have been verified and closed in the manner suggested in the preceding paragraphs, the total credit and debit for

the month as worked out in each of them should be entered in the consolidated broadsheet which should be maintained in the same form viz. Form No MSO (T)-76 with this difference, that in the first Col. of the form particulars of several broadsheets will be entered instead of the account numbers. It exhibits in unit detail the monthly totals of the debits and credits shown in the several broadsheets. After the figures of all the broadsheets have been copied into the consolidated broadsheet, the monthly totals will be struck.

10.49. Deleted.

10.50. The discrepancies between the Detail Book and consolidated broadsheet figures should be recorded with the view to reconciliation in the form indicated below, in which, the detail book figures relating to each unit and figures in the broadsheet are posted in the respective columns of the form with a view to arrive at the difference between the two sets of figures in column 4. The reasons for the difference whether on account of un-posted items or other causes should be clearly indicated in the reconciliation sheet.

Reconciliation Sheet

Receipts

Payments

Month

Name of the unit	Figures as per Detail Book	Figures as per Broad sheets	Differences
1	2	3	4

10.51. Both the examiner and the JAO should take particular care to see that all discrepancies are settled without any avoidable delay and that action taken in each case is recorded in detail in the explanatory sheet before it is submitted to the Accounts Offices for review. When reviewing the Unit Broadsheet and the consolidated broadsheet the examiners and the J.A.O. should also see:-

(i) that the Unit broadsheet is prepared from the ledger. This is tested by checking a few entries in the broadsheets with the corresponding figures in the ledger,

(ii) that all causes of omissions of subscriptions due to discontinuance, leave, suspension, death, discharge or retirement are properly explained against the blank numbers in the Unit broadsheets,

(iii) that variations in subscriptions are due to authorised causes and not due to mis-postings,

(iv) that in the case of differences between the unit broad-sheets and the figures in departmental accounts, the classification of differences is made under rule and action taken where necessary, and

(v) that in cases of differences due to postings of any amounts in the wrong ledgers, the items concerned are taken to the correct ledgers.

Register of Missing Credits

10.52. In order to expedite adjustments in cases in which credits for subscription do not appear in their respective accounts, it is essential that ledger accounts should be gone through by the respective clerks after they have been examined and closed for each month. The cases, in which subscriptions have not appeared, should be entered in a Register of Missing Credits, in the Form D.G. (PA)-80-B, to be maintained by each accountant. This register is intended only for recording missing credits, i.e. original subscriptions. Debits On

account of temporary advances and missing credits on account of refund of such advances may if considered necessary be watched through the missing credits Register.

As soon as the missing credits are posted in the registers references should be made to the Drawing and Disbursing Officers concerned with a view to ascertain the exact position of missing Credits. Replies to these references should be closely watched and necessary note kept in the register as well as in the respective ledger account before the documents containing the requisite information are recorded under the orders of the JAO

The Provident Fund Section should complete the Provident Fund Accounts as well as the missing credits registers with reference to the information furnished by the Units.

The missing credits registers should be closed each month after recording the action taken up to date against each item and submitted to the Accounts Officer on the last working day of each month. The JAO will be personally responsible for seeing that all ledger accounts are regularly overhauled every month and enquiries in regard to non-appearance of credits for monthly subscriptions made, where necessary. On no account should these items of work be left over to be looked into at the time of closing the accounts for the year.

10.53. In the case of Provident Fund a subscriber's account should be completed in respect of missing credits (prior to 1-4-76 i.e. the date of departmentalisation of Postal Accounts) and missing debits as early as possible on the basis of documentary evidence such as pay bills, acquittance rolls, Salary Check register, certificate of deduction from disbursing officer. The amount of credit supplied should be adjusted in the account by debit to the "Suspense" head (Provident Fund Suspense) under Major Head "8661-Suspense Accounts" in Sector L-Suspense and Miscellaneous under the personal orders of Director/Dy. Director of Accounts (Postal). This suspense head should be cleared on tracing the missing credits and adjusting the credits for the actual recovery in the accounts. The adjustment under the suspense head and their

clearance should be closely watched by the Postal Accounts Office and progress of items outstanding should be reported to PA Wing, P&T Directorate till the head is cleared. Cases of restoration of missing credits pertaining to the Post-departmentalisation period would however require the prior concurrence of DDG (PAF). Full particulars of the cases indicating the circumstances necessitating recourse to the method of adjustment with supporting documents and recommendation of the heads of Circle Postal Accounts Officers should be furnished. Recourse to this procedure should be adopted only in rare cases where a dead end has been reached and it becomes impossible to trace the missing credits and get them adjusted in the normal course.

In respect of missing credits in the fund account of the subscribers who is under the accounts jurisdiction of an office other than the one where his fund is maintained the adjustment to the head "PF Suspense" should be made by the Account Officer maintaining the P.F. Accounts. He should thereafter pursue with the Accounts Officer concerned the question of locating the credit and affording it to him so that the suspense head would be cleared. The Accounts Officer under whose accounts jurisdiction the subscriber is working will on the other hand, be responsible for locating the credit and affording it to the Accounts Officer who is maintaining the Provident Fund Account of the subscriber as expeditiously as possible.

Calculation and Adjustment of Interest

10.54 (i) For calculation of the annual interest, the provisions of Rule 11 of the General Provident Fund Rules should be followed

(ii) Deduction made from pay paid in advance owing to transfer or leave out of India, will be considered in the case of transfer, as having been made on the date on which the officer is relieved of his duties, and in the case of leave out of India, as having been made on the date on which Circle/Directorate pays an officer prior to embarkation.

(iii) As soon as the accounts have been posted in the ledger and checked the interest due on each account should be calculated with the help of interest tables accountant should be checked independently by a separate accountant. Each account should be initialled by both the accountants, who close and check it. The above check should be followed by a test examination of accounts to the extent prescribed by the Examiner and J.AO., who should initial the Accounts examined by them. The result of the review should be recorded in the Review Register for necessary action by the clerk concerned. The account number actually checked should be recorded with dated initials in a separate register entitled "Register of percentage check after annual closing". This should be in addition to the initials of the examiner, J.AO. and Accounts Officer recorded in the individual ledger accounts checked by them.

(iv) The total amount of interest thus added to all the accounts should be ascertained from the unit broadsheets and adjusted by credit to the Fund and debit to the head "249-Interest Payments and other obligations", The debit should not include the amount of interest paid during the year on closed accounts which must be debited to the same head by contra credit to the Fund concerned before making actual payment to the subscriber.

NOTE - When a subscriber is transferred permanently from one Government department to another, interest on the Provident Fund balance transferred by the transferring Government/Department should be adjusted by Government/Department by debit to "2049 Interest payments and other obligations" but in the accounts of receiving Government/Department the credit should be kept temporarily under the minor head 'Interest Suspense' under "S-Unfunded 805 Statement Fund Debt" should be cleared by contra credit to the Fund Account at the dose of the year. In the event of such account being closed before the end of the year the head 'Interest Suspense' should be cleared by contra to the Fund Account of the subscriber before making actual payment.

(v) The clearance of the balances under the head 'Interest Suspense' should be watched through broadsheet to be maintained in the prescribed form.

(vi) A certificate to the effect that the annual agreement of balances between the Provident Fund Ledger/Balance compilation sheets and Broadsheets has been done indicating the difference between these figures, if any, and the action taken to settle the same should be sent to the Director Postal Accounts, P&T Directorate along-with the report on the despatch of Annual Accounts Statements.

(vii) An arrangement should be made in the Fund Section which will result in all the annual accounts being checked by men different from those who prepared the accounts. This check should be followed by a detailed examination of accounts by the Accountant, J.A.O. and the Accounts Officer.

NOTE - The original interest calculation and preparation of the Annual Accounts as well as the check by a separate set of Clerks should be completed by the 20th June of each year: The detailed examination to be conducted by the Acctt., J.A.O. and the Accounts Officer should be completed by the 28th June, 15th August and 15th September of each Year respectively.

Supply of the Annual Accounts Statements to Subscribers

10.55. As soon as the accounts in the ledger have been closed and agreed with broadsheet figures copies of their respective account should be furnished in form No. MSO (T)-81/80 to the subscribers by the 30th June each year. If any credit or debits pertaining to the earlier years have been adjusted in the current account, particulars thereof should be recorded in the Annual Statement. The facts of non-receipt of nomination, where necessary, should also be indicated.

10.56. Particulars of missing credits/debits may also be noted in the Form M.S.O. (T)-80/81. In case these subscriptions/withdrawals were actually

made, full particulars of the bills in which the deductions were made/amount were withdrawn may please be furnished.

Subscription		Advances/Withdrawal	
Year	Month	Year	Month

10.57. The attestation of the closing balances in the General Provident Fund ledgers as also the signing of the annual statement of accounts to be sent to subscribers has been entrusted to the J.A.O. with the exception of the statement intended for members of the All India services which should be signed by the Branch Officer in-charge. It should be ensured that all account statements are despatched by the due date.

Where the latest addresses, of the subscribers are not, known the following procedure should be adopted: -

- (i) The addresses of the subscribers who are currently subscribing should be collected from the Provident Fund Schedules for March or even later months. These addresses may also be noted in the ledgers.
- (ii) In respect of subscribers who are not currently subscribing and whose whereabouts are not available or not known to, the Accounts Officer the information should be obtained from the Head of Office under whom the last noted subscription was credited and the account statements despatched to that address. If the information is not made available even after reporting to the Head of Office the accounts statement may be kept In the ledger pages concerned so that they may be issued when the addresses are known. A record that the Head of

the Office has not been able to supply the address should also be made in the respective ledger folio.

10.58. In terms of Rule 39(2), the subscribers to the General Provident Fund are required to satisfy themselves of the correctness or otherwise of the balance to their credit as exhibited in the annual statement of accounts furnished to them and to return the counterfoil of the statement with suitable remarks within three months from the date of receipt of the statement. The Government of India has laid down the following procedure in this regard: -

- (i) On receipt of the annual statements of account in respect of Group 'C' Government Servants from the Accounts Officer, the Head of Offices should distribute them promptly amongst the subscribers concerned and obtain their acknowledgements and certificate of verification for transmission to the Accounts Officer. The Group 'A' or 'B' Officer will return the counterfoil direct to the Accounts Officer.
- (ii) If any subscriber finds that the balance at his credit as shown in the annual account statement is less than what he has actually subscribed, withdrawn or is otherwise incorrect, he should immediately submit a representation to his Head of Office. While forwarding the representation to the accounts office concerned, the Head of Office should record thereof a certificate indicating the month-wise details of the subscription recovered from the salary of the subscriber during the year, or withdrawals made together with the particulars of the bills in which the recoveries/withdrawals were made.
- (iii) The acknowledgements together with the certificates of verifications, representations of the, subscribers, if any, along-with the certificates of deductions should be sent to the Accounts Officer concerned within three months of the date of receipt of the annual account statement.

10.59. On receipt of the representations of the subscribers along-with the certificates of deductions, the Accounts Officer should initiate action immediately to locate the missing credits/debits and to adjust them in the subscriber's accounts. In cases where any delay is apprehended in tracing the missing credits/debits in the accounts he should proceed to adjust, the missing items, on the basis of collateral evidence. As soon as an account is completed the fact should be intimated to the Head of Office concerned.

10.60. The statement for categories 'A' & 'B' Officers are sent by their names to their respective addresses. In the case of Gr. 'B' officers whose accounts are required to be sent through the Head of Offices etc. the statements are forwarded under cover of the Memoranda in Form No. G.P.F.-17 which is marked 'Confidential'.

10.61. The Fund Sections should watch the receipt of individual acknowledgement of annual accounts statements sent to the subscribers and note the acceptance of balance shown therein by the subscriber in the Ledger. The acknowledgements should then be filed by Units/circles and serially by account numbers so that they might be readily referred to in the case of need.

10.62. With a view to watching the receipt or acknowledgement, the issue of account slips should be noted in separate Despatch Registers. The account number of in the slips, enclosed to each forwarding letter should be noted within brackets against the entries in this register. As and when acknowledgements are received in addition to their being noted in the respective ledger accounts the Account Number in the Register should be rounded off with the letter marked (A) indicative of the acceptance of the balance. In case of acknowledgements returned with reservations, they should also be rounded off in this register with a distinguishing letter (O) indicative of the receipt of objection to the balance. Disposal of such account slips should then be watched through this register. These registers should be closed on the 25th of each month from September onwards with an abstract in the following form and submitted to the Accounts Officer.

1. No. of account slips issued,
2. No. of accounts for which acknowledgements are received,
3. Closing of balance (No. of accounts for which acknowledgements are still due).

Annual Closing of Broadsheets

10.63. The interest as calculated in the individual ledger accounts excluding that allowed and adjusted already in respect of Accounts closed during the year, should be earned over to the Unit Broadsheets concerned in the column prescribed there for against the respective Accounts numbers. The total of interest column in each unit broadsheet should then be struck and thereafter carried aver, after careful check to the consolidated Broadsheet. The total of the interest column in the consolidated broadsheet excluding the Interest allowed on accounts closed during the year is then worked out and added to the General Provident Fund receipts.

10.64. After the accounts for March (Final) are closed, closing balances of the last year should be entered as opening balances in the current year against the Accounts concerned in the respective Unit Broadsheets. The total of opening balances, receipts, and Interest should then be struck individually for each accounts and entered in the column provided for the purpose. After deduction of the amounts withdrawn if any (which are also totalled up and noted in the relevant column) the closing balance should be worked out and entered in the column intended there for. The closing balance for each Account as per Broadsheet should then be verified with that shown in the ledger account. Any discrepancy coming to notice should be settled immediately.

The totals of the Unit Broadsheets should then be compared and agreed with the figures in the consolidated Broadsheets where closing balance in respect of each unit Broadsheets would similarly have been arrived at.

Necessary modifications of the figures of balances up to March (Final) Accounts should be made in the Unit and the consolidated Broadsheets after the closure of March (Supplementary) Accounts.

10.65. With a view to ensuring that there has been no error in totalling and the figures, are correct in all respects both the Unit and Consolidated broadsheets should be squared. The total of receipts and opening balances should be struck individually for all the Accounts in the Unit Broadsheet and checked with corresponding figures in the ledger accounts concerned. These figures should thereafter be entered in the column intended for total of withdrawals and closing balance. The closing balance arrived at in the ledger accounts would be posted against the corresponding accounts in the broadsheet in the column concerned. The total of this column and the withdrawals during the year should then be checked with the figures in the penultimate Col. in the Broadsheets. If the totals had been struck, correctly, these figures will agree. As soon as this is completed the total of the columns for interest and closing balance in the Unit Broadsheets should be arrived at the total interest adjusted, and the total of the closing balance of all the accounts in the Units worked out. The total closing balance in all the account should agree with the net total arrived at thus:

Total opening balance in all the accounts

Add total receipts posted in the Broadsheets during the year

Add total interest adjusted

Total

Deduct total withdrawals posted in the Broadsheet during the year,

Net total

The total closing balance as per consolidated Broadsheet should then be verified and agreed with the balance in the Central Ledger. Immediate action should be taken for the settlement of any discrepancies noticed at this stage.

Review of Provident Fund Accounts

10.66. The review work of the group should be carried out regularly and systematically and the result of the review recorded in a register in Form No. SY-3 which should be maintained separately for each accountant. Separate pages should be allowed in the Register for the review of (i) Schedules of deductions (ii) the ledger accounts, and (iii) the Broadsheets, etc. The review of notes of the Examiner and the J.A.O. may be written up in continuation in the appropriate part of the register pertaining to the documents, of accounts, etc. reviewed where necessary, the Accountants explanation should be taken and the review register submitted to the Accounts Officer-in-charge by due date mentioned in para 10.86.

10.67. The following are the important points to be seen at the time of conducting the above review:-

Schedule of deduction: It should be seen that the account number, name, designation and amount of subscription/refund of advance shown in the Schedule, agree with those posted in the ledger accounts.

Ledger Accounts: 1. The opening balances of the current year should agree with the closing balance of the previous year.

2. Pay on 31st March should, be noted in the ledger account.

3. The rate of subscription does not fall below the minimum prescribed in the rules with reference to the pay on 31st March noted in the ledger and should be in whole rupees.

4. Subscription and refund of withdrawals is regular.

5. Rate of subscription is not increased more than twice or reduced by more than once during the course of the year.

6. In the case of non-recovery of subscription the reason therefore is noted in the remarks column of the ledger.

7. In respect of remittances of subscriptions by cheques the date of receipt of cheques is noted.

8. In respect of deposits of subscriptions in cash, the date of such deposits is noted.

9. In the case of belated recovery of subscription or recovery of arrear subscription the month to which the subscription relates should be indicated. Similarly, wherever lump sum credits are posted, full particulars thereof should be noted.

10. Details of policy (i.e.s.) financed should have been noted in the respective columns of the ledger accounts.

11. The fact of receipt of nominations should be noted from the old ledger folios in the current ones under proper attestation.

12. All encacements regarding transfer of accounts, part/final withdrawals etc. should bear the dated initials of the Accounts Officer.

Broadsheets

(i) The amount posted in a particular broadsheet tallies with the corresponding posting in the ledger.

(ii) A test check of page totals of the broadsheet should be made.

(iii) It should be generally seen that: -

- (a) the items noted in the explanation sheet of differences have been correctly numbered;
- (b) no items for which particulars of accounts No., etc. are available are noted in the Explanation sheet of differences, and
- (c) action taken for the clearance of the un-posted items has been indicated against each item.

10.68. The Accountant and the Examiners are required to review monthly a portion of the ledger in order to see that they are properly maintained in accordance with the relevant rules and orders prescribed in different parts of this chapter. The review should be so regulated as to ensure that all the ledgers

come under scrutiny at least once in a year. The distribution of review should be watched through selection register in the form indicated below:-

Register of selection of ledgers for Review

Volume	April	May	June	July	March
--------	-------	-----	------	------------	-------

10.69. The Accounts Officer should scrutinise the points noted in the review notes and explanations call for some of the ledgers and the Unit Broadsheets and test check a few of the accounts reviewed by the examiner and the J.A.O. respectively, with a view to satisfy himself that the review work has been done satisfactorily. Any slackness or delay noticed should be suitably dealt with, if necessary.

The Accounts Officer should also on each occasion a ledger is placed before him, or at the time of:-

- (i) Attesting notes in respect of Declaration,
- (ii) authorising final payments,
- (iii) authorising payments of life Insurance Premium examine the ledger accounts to see that they are complete in all respects. Any point raised by the Accounts Officer in the review register should be attended to promptly and the register resubmitted to him within 3 days of the date of its receipt in the Section. The review registers should be submitted to the Director/Dy. Director Postal Accounts quarterly.

Objection Book and adjustment Registers

10.70. Objection and observations arising in the course of checking of the Provident Fund transactions should first be registered in details in the objection Book and thereafter communicated to the Officers/ sanctioning

authorities/ drawing and disbursing officers in Form No. G.P.F.-22. The Objection Book should be maintained in Form No. G.P.F.-19 for watching:-

- (i) recovery of subscriptions short paid or omitted to be paid,
- (ii) adjustment of unauthorised advances, from the fund, and
- (iii) receipt of (i) sanctions to withdrawals etc. where not received, (ii) policies and premia receipts, (iii) other documents or information connected with the accounts, and
- (iii) disbursement certificates in respect of advances drawn or final payment made to Group 'C' officers, and for the record of other similar objections in which resort to the objections book is necessary.

NOTE - The amounts withdrawn by subscribers from their General Fund Account for payment of premia should not be shown in the money column of the objection book.

There should be one objection book for General Provident Fund section in which all objections relating to G.P.F. Accounts are entered before the despatch of the objection memos, Form No. G.P.F.-22 and that all action taken towards their settlement is recorded therein.

10.71. The Examiner and the J.A.O. should see that the objection book is maintained properly and that prompt and vigorous action is taken for the pursuance of the objections up to the stage of their final settlement.

10.72. The items placed under objection should be adjusted through the adjustment Register in Form No. G.P.F.-20. The Objection Book should be closed and submitted to the Accounts Officer in charge through the J.A.O. on the due dates specified in para 10.86

Unclaimed Deposits

10.73. Unclaimed sums referred to in Rules-3(2) of the General Provident Fund (Central Services) Rules 1960 should be transferred to 'Deposits' at the end of each year and a register of unclaimed Fund Deposits should be maintained by the General Provident Fund Section in the same form as for Deposits. This register should be closed annually and the opening balance of the current year should be agreed with the closing balance of the previous year. The balances should also be tallied with the ledger figures and the figure reported in the Review of Balances under 'Unclaimed General Provident Fund Deposits'. The ordinary rules applicable in the case of Deposits apply in the case of Unclaimed General Provident Fund also.

The entries in the Register of Lapsed Deposits (G.P.F.) should be attested by the Accounts Office of the Fund Section at the time they are made therein.

NOTE - The amount of the G.P.F. Deposits both in respect of Grade 'D' employees and other than Grade 'D' Employees transferred to the Head 'Deposits-Unclaimed GPF Deposits' can be refunded only on the authority of the Accounts Officer concerned.

Withdrawals for payment of Insurance Premia

10.74. When amounts are drawn from a Provident Fund by Officers/Head of Offices for payment of premia on insurance Policies and the premium receipts of the company are forwarded to the Accounts Officer for scrutiny, as required in Rule 43 of the P & T Financial Hand Book Volume I (Second Edition) (Second Reprint), the Accounts Officer should after inspection and note in the premium receipt register, make an endorsement on the receipt before its return to the subscriber concerned, in the following words, No abatement of Indian Income Tax is admissible with a view to safeguard Government from double exemption from Income-tax

10.75. In respect of Group 'C' subscribers the Head of office should, at the time of withdrawal of premium by a subscriber, furnish a certificate to the effect that he is satisfied that the amount previously withdrawn on the same account by the subscriber has been utilized for the purpose for which it was intended and that the necessary previous receipt has been duly encased by him.

10.76. In the ease of Group 'A' or 'B' Government servants, as soon as a policy has been duly accepted, the Accounts Officer, should simultaneously issue an, authority to the Disbursing Officer for, withdrawal from the Fund, the amount required for the payment, of the first premium towards the policy, indicating the name of the insurance company, Policy number, amount and due date of payment of premia, A suitable intimation, should also be, sent as and when a policy is reassigned in favour of the subscriber or in other contingencies involving non-payment of premia.

10.77. A register in the form noted below should be maintained for the purpose of watching the receipt of policies premium receipt from Group 'A' or 'B' Government servants who finance their policies from the General Provident Fund, Contributory Provident Fund (India) or any other Fund and also for checking the bills of withdrawals, One page being allotted to each subscriber:-

Name _____					Account No. _____				
Stock Register Number	Policy No.	Amount of premium	When Due	Remark	Premium Withdrawn		Premium receipt received		
					Amount	No & date of voucher	Ref. to Sl. No. Col. No.	Period covered	Dated initial of J.A.O.
1	2	3	4	5	6	7	8	9	10

Certificate from Heads of offices in respect of Group 'C' official should be scrutinised with reference to entries in columns 1 to 6 of the register and returned after entry in column 7 with the following endorsement "Non-abatement of Indian Income-Tax is admissible.

10.78. The amount of all debits relating to Group 'A' or 'B' Subscribers and Group 'C' Head of Offices should be entered in column 6, the number of vouchers and dates of payment being noted against them, Reminders for the premium receipts or certificate should be issued if wanting, at the time of checking of Schedules. The objections noticed should be entered in the subjoined Form to be attached at the beginning of the Register.

For want of premium	For want of policies	No. & date of objection memo.	No. & date of reminder	Removal of objections	Initials of J.A.O.	Remarks
1	2	3	4	5	6	7

The register should be submitted to the Accounts Officer once a quarter on the 10th of February, May August, and November.

NOTE - Under the G.P.F. (Central Services) Rules 1960 no further policies are to be accepted for being financed from the Provident Fund after the Date of publication of these rules, viz. 17th December, 1960.

Examination of the Insurance Policies Financed from Provident Fund

10.79. The acceptability of Insurance Policies for the purpose of being financed from the Provident Fund should be determined with reference to the provisions contained in the Provident Fund Rules.

The Accountant should, after scrutinizing a policy as stated above and after taking complete action in accordance with Rules, enter details, of the Policy in the Stock Register of Insurance Policies (Form MSO (T)-68) and after noting on the policy case the serial number assigned to the policy in the stock Register, submit it to the Accounts Officer through the J.A.O. with the Stock Register in a locked box, the duplicate key of which remains with him. The Accounts Officer will scrutinise the policy, attest the entries relating to it in the Register and lodge the policy enclosed in cloth lined envelope in his safe in serial order as marked on the envelope with reference to the number in the stock Register. The policies should be verified annually and on a change in the Accounts Officer.

10.80. In cases of withdrawals for Insurance payments and substitution of premia for subscription to the Fund, the full particulars of the policies financed from the Fund i.e. a reference to the item number in the Stock Register of Insurance Policies and brief notes showing the amount of subscription substituted should be given prominently on the account and such references and notes should be carried forward from year to year. The dates of maturity and release/transfer of a Policy should also be noted in the ledger.

This obviate the possibility of the policy being lost sight of at the time of final payment of G.P.F. money and will also serve as check of withdrawals from the Provident Fund for financing the policies.

10.81. A monthly review of the stock registers of Insurance Policies should be made to see that (i) there is no undue delay in the return of a Policy sent out temporarily and (ii) acknowledgements in respect of all policies reassigned or sent to Insurance Companies realising matured value by

Government or transmitted to other Accounts Offices have been received and duly noted under the Accounts Officers initials.

10.82. For the purpose of watching the maturity of Life Insurance Policies financed from the Provident Fund and of taking timely actions for, realisation of money due on maturity of the policies, two check Registers (1) Register of dates of maturity of policies and (2) Check Register of realisation of money due on maturity of policies should be maintained.

- (i) Register of dates of maturity of policies. The Register should be in the following form:
 - (a) two pages should be allotted for each, calendar year in which the policies mature.
- (ii) Each page will have the following columns:
 - (a) Serial No.
 - (b) Serial No. of the Stock Register.
 - (c) Name and Account Number.
 - (d) Policy Number.
 - (c) Date of maturity.
 - (f) Serial No. of the register of realisation of money due all maturity of policies.
 - (g) Initials of Accountant.
 - (h) Initials of J.A.O.

The entries in columns (a) to (e) should be filled in at the time of accepting a policy for being financed from the Provident Fund and the entries in column (e) should be initialled by the Accountant.

Action should be taken three months before a policy actually matures, e.g. when a policy matures for payment in March 1974, action should be taken on the 1st January, 1974. When so taking action the entries in columns (i) to (v) in the check Register of realization of money due on maturity of policy should be filled in and the serial number of entry in that register should be noted in column (f) of this Register and initialled by the Accountant and the J.A.O. in columns (g) and (h)

(iii) Check Register of realisation of money on the maturity of policies.

The check register will have the following columns:-

- (i) Serial No.
- (ii) Serial Number of Stock Register.
- (iii) Name and Account Number.
- (iv) Policy Number/Date of Maturity.
- (v) Action taken.
- (vi) Matured Value.
- (vii) Amount to be recovered from whom.
- (viii) Policy taken out-Initials of (a) Acctt. (b) Accounts Officer.
- (ix) When Policy sent to the Insurance Company or to the subscriber.
- (x) When Cheque received/when sent to Post Office.
- (xi) When deposited in the Post Office/ Date of credit.
- (xii) When posted in the Account
- (xiii) Whether details of the credit have been noted in the Account under the initials of the J.A.O.
- (xiv) When case closed.
- (xv) Initials of the J.A.O.

10.83. When issuing Memos to Insurance Companies asking for matured value with accrued bonus column (v) should be initialled by the J.A.O. with

date. The number and date of the letter should be noted in column (v) when it has been issued. All the other columns except column (viii) should be initialled by the J.A.O. as and when necessary.

Both the registers should be submitted to the Accounts Officer on the first Monday of every month.

Whenever any case of loss of policy came to notice either as a result of annual verification of the Insurance Policies or otherwise, the matter should be promptly reported to the Headquarters of the Postal Accounts Wing of the, P&T Directorate

Postal Insurance and Life Annuity Fund

10.84. Schedules/Certified lists of recoveries of Postal Life Insurance premia will be received in the Circle P.A, Office with the monthly accounts of the Disbursing Offices. The Schedules/Certified lists should be checked to see that the total is correct and agrees with the booked figures (i.e. credits in the Accounts current or Primary Abstracts as the ease may be). After endorsing a certificate of agreement with the booked figures the Schedules/certified lists of recoveries relating to each Unit should be consolidated and the Circle Total agreed with the crediting the, Circle Detail Book. After this agreement, (i) the Schedules/ certified list of recoveries should be sent to the PLI Section of the appropriate Circle/Director PLI, Calcutta, by the 28th of the month following the month of Account.

NOTE - The Schedules relating to policies of military wing and those the Account of which are maintained by the Director Postal Life Insurance, Calcutta should be sent to the Office (and not the Head of Circle)

G.P.F. Accounts Group 'D' Government Servants

10.85. The work regarding the maintenance of individual subscriber's Accounts and payments there against is done by the Departmental Authorities. However the following work in respect of them is done by the Postal Accounts Office:-

1. Intimation of office wise monthly booked figures in respect of Group 'D' Govt. servants by the Book section of the G.P.F. Section.

“The Account Officer shall be sent by the 5th of the second following month of the account to every Drawing Officer with whom he is concerned, the totals of debit and credits in form VI as appearing in his account. with in 10 days of the receipt of the statement from the Account Officer the Drawing Officer shall intimate to the Account Officer in writing whether the totals communicated by the Account officer agree with the corresponding totals of the broadsheet maintained in form II or not and if not get the discrepancies settled promptly with the Accounts Officer.

The Account Officer shall promptly acknowledge the reconciliation by writing to the Drawing Officer and, incase of reconciliation after settlement of description agreed totals shall be stated in the acknowledgement”

2. Receipt of certificate from the Head of the Offices every year in April to the effect that the rates of subscription recovered from the employees have been checked and admitted in accordance with the G.P.F. (C.S.) Rules 1980.

3. Maintenance of Broadsheet depicting the Unit wise balances and posting there in the figures of debits and credits from the consolidated Certificates received from the disbursing Units-attached to the Individual Pay Bills and from vouchers of temporarily and final withdrawals shown in the Accounts.

4. Verification of balances with the annually statements of credits and debits furnished by the Heads of Offices

5. Incorporation of the interest on the basis of statement of interest furnished by the Heads of the officers

6. Authorisation of refunds of the G.P.F. deposits transferred to Deposit - unclaimed G.P.F. Deposits

10.86. The due dates in respect of various stages of work in G.P.F. Section as narrated in the foregoing paras are to be observed in the manner prescribed below vide DGP&T No. PEA/1454/24-28/76 dated 30-3-77 subject to the modifications issued from time to time.

Month of Account	Due date of receipt of G.P.F. schedules in the section	Due date for completion of Posting, agreement & submission of Unposted registers & Broadsheets	Due date for completion of Check	Due date for completion of Review	Due date for issue objection. Statement Closure of O.Bs and submission to A.O.
1	2	3	4	5	6
April	12--5	1--8	4--8	7--8	9--8
May	12 th June.	22 nd August.	25 th Aug.	28 th Aug.	30 th Aug.
June	12 th July.	15 th Sept.	19 th Sept.	22 nd Sept.	24 th Sept.
July	12 th Aug.	8 th Oct.	11 th Oct.	14 th Oct.	16 th Oct.
August	12 th Sept.	1 st Nov.	4 th Nov.	8 th Nov.	10 th Nov.
September	12 th Oct.	25 th Nov.	28 th Nov.	2 nd Dec.	4 th Dec.
October	12 th Nov.	16 th Dec.	18 th Dec.	22 nd Dec.	24 th Dec.
November	12 th Dec.	9 th Jan.	12 th Jan.	15 th Jan.	17 th Jan.
December	12 th Jan.	1 st Feb.	4 th Feb.	7 th Feb.	9 th Feb.
January	12 th Feb.	4 th Mar.	7 th May.	10 th Mar.	12 th Mar.

Month of Account	Due date of receipt of G.P.F. schedules in the section	Due date for completion of Posting, agreement & submission of Unposted registers & Broadsheets	Due date for completion of Check	Due date for completion of Review	Due date for issue objection. Statement Closure of O.Bs and submission to A.O.
1	2	3	4	5	6
February	12 th Mar.	31 st Mar.	3 rd April.	6 th April.	8 th April.
March	12 th April.	30 th April.	3 rd May	6 th May.	8 th May
March (Supply)	-----	18 th June.	20 th June	25 th June.	25 th June.

10.87. The various register to be maintained and the returns dealt with in the section are indicated in annexure I and annexure II respectively.

ANNEXURE I

Registers required to be maintained in the G.P.F. Section in connection with the. C.P.F. work

Name of the Register

1. Register of General Provident Fund Account in Form D.G. (PA)-77.
2. Alphabetical Index to Register of General Provident Fund Accounts subscriber.
3. Stock Register of Insurance Policies in Form MSO (T)-68.
4. Register to watch the timely receipt of G.P. F. Schedules and Vouchers from the compilation sections.
5. Transit Register in Form DG (PA)-76 B to keep a watch over the movement of GPF Cards.
6. Register in manuscript for keeping account of G.P.F. Blank Cards.
7. Unit Broad sheet in form MSO (T)-76, 77 and ATH.
8. Consolidated Broad Sheet for the Circle as a whole in Form MSO (T)-76 & 77.
9. Register of Inward & Outward Transfers.
10. Register of Un-posted Items.
11. Register of Missing Credits.
12. Register of bound books of Authorities for final payments in Form DG (PA)-78.
13. Index Register in Manuscript with the Supdt. showing the particulars of final payment cases for which each form is used.
14. Register in form D.G. (PA)-78-A for keeping a watch on the disposal of

cases relating to final closures of accounts and a record of the closed cards.

15. 15. Register showing the names and account numbers of the subscribers relating to dosed accounts which are deposited monthly with the Branch officer for safe custody.
16. Register showing the names and Account numbers of the deceased subscribers.
17. Broadsheet for watching the clearance of balances under 'Interest Suspense'.
18. Register of unclaimed Fund Deposits.
19. Register of Lapsed Deposits.
20. Broadsheet for Group 'D' Govt. Servants.
21. Report of Unofficial references.
22. Register of Provident Fund Suspense.
23. Register of dates of maturity of Policies.
24. Register of Provident Fund cases where part payment not allowed.
25. Subsidiary Register in respect of transactions reported by Accounts offices.
26. Sy. Index Register.
27. Register of complaint cases received through Head of Circle, D.G. and those received by name of Minister.
28. Document sent out Register.
29. Register showing the due dates of return for Central Office.
30. Check Register of realisation of money on maturity of Life Insurance Policies financed from G.P.F.
31. Register showing the cases of death dismissal or retirement etc. of subscribers.

32. Register of claims received through C.C.O.
33. Register to watch the receipt of certificates regarding Life Insurance Policies financed from G.P.F. from the Head of the Offices vide Rule 543 of FHB Vol. I.
34. Register for watching the receipt of certificates of distribution of D.A. slips to subscribers from the Heads of the Offices and acknowledgement of the D.A. slips from the Group 'A' or 'B' officers.
35. Register showing the names of (1) Group 'A' or 'B' Officers (2) Date of withdrawals of Life Insurance Policies (3) Date of Reminder (4) Date of receipt and return of Life Insurance Policies from the Group 'A' or 'B' Officer's concerned.
36. Sy. Register of Credits/Debits of Class IV.
37. Register of reconciliation of quarterly and annual balances of group 'D' officials.
38. Register to watch submission of Group 'D' vouchers to Inspection Party.
39. Premium receipt registers of Group 'A' or 'B' Officers and Group 'C' Officers.
40. Register for watching the receipt of estimates of interest on G.P.F. Group 'D'.

ANNEXURE-II*Inward and Outward Returns for G.P.F. Section in connection with the
G.P.F. Work*

Name of the Return	From whom received
<p>(a) Outward Returns</p> <p>1. Application-cum-Nomination III Form GPF-3, 3A, 3B or 3C.</p> <p>2. Subsequent Nomination in Form GPF-9B, 9C or 9D.</p> <p>3. G.P.F. Schedules of Refunds and Recoveries and Debit Vouchers, Schedules of UCR & UCP items with one copy of covering statement.</p> <p>4. Schedule of Transfer Entries of Debits & Credits.</p> <p>5. Official book figures separately in respect of Group D and other than Group D subscribers and also Section wise details of transfer adjustments carried out by Compilation Section</p>	<p>Subscribers & through the Heads of the Offices in the case of Non-Gazetted Subscribers.</p> <p>Do.</p> <p>Disbursing Officer through compilation Section.</p> <p>Book Section.</p> <p>Do.</p>

Name of the Return	From whom received
<p>6. Certificates from Heads of Offices in respect of Group D subscribers in April every year to the effect that the rates of subscription .recovered from the subscribers every month has been correctly admitted in accordance with the Provisions of G.P.F. Rules 1960.</p>	<p>Heads of the Offices.</p>
<p>7. Subscriptions realised in Cash/cheque in respect of subscribers on deputation to other Deptt.</p>	<p>Departments with whom the Subscriber is on Deputation through cashier.</p>
<p>8. Covering statements supported by GPF Schedules of refunds & recoveries & by debit vouchers in case of withdrawals, withdrawals received through Settlement Account.</p>	<p>Account Current Sections</p>
<p>9. Quarterly lists of transfers of G.P.F. A/c's between Postal Accounts Offices.</p>	<p>Postal Accounts Offices.</p>
<p>10. Extracts from Schedules appended to Account Current with High Commissioner for India.</p>	<p>Central Office.</p>
<p>11. Sanctions to temporary withdrawals</p>	<p>Heads of Offices.</p>

Name of the Return	From whom received
12. Sanctions to final withdrawals	Do.
13. Report on the cases of deaths retirements, dismissals of the fund subscribers.	Departmental Offices.
14. Register of applications for Pensions & Gratuity.	Pension Section.
15. One copy of the balances of compilations of the non-gazetted subscribers after acceptance with a certificate to the effect that the statements have been received by them (subscribers).	Heads of the offices
16. Acknowledgement by' the Group A or B Subscribers in token of their having accepted the balances' at their credit in their GPF A/c's.	Individuals Group 'A' or 'B' subscribers.
17. Premium receipts of the companies.	Group 'A' or 'B' Officers
18. Certificate at the time of withdrawals of premium in respect of Group 'C' subscribers to the effect that the amount previously withdrawn has been utilised for the purpose.	Heads of Offices.
19. List of balances of Group 'D'	Heads of the Offices

Name of the Return	From whom received
G.P.F. subscription alongwith particulars of subscribers which are due to be transferred to deposits.	

(b) Outward Returns

Name of the Return	To whom sent
<p>1. Despatch of the acknowledgement of the receipt of application cum-nomination together with account No. allotted to the subscriber in Form GPF-3D</p>	<p>Subscriber direct or through Head of the Office</p>
<p>2. Acknowledgement of the subsequent Nomination</p>	<p>Subscriber direct or through Head of the Office</p>
<p>3. Return of the cancelled Nomination</p>	<p>Subscriber direct or through Head of the Office</p>
<p>4. Sending of Schedules in Form AO-17 for passing the Debits/Credits to other departments through settlement Account together with advices in Form G.P.F.-13.</p>	<p>Account Current Sections for onward passing the Debits/Credits to the concerned Departments</p>
<p>5. Quarterly lists of transfers of Accounts between Postal</p>	<p>Postal Accounts Office concerned</p>

Name of the Return	To whom sent
Accounts Offices	
6. Objection Statements	Heads of the Offices/Disbursing Offices.
7. Issuing of Authorities for final payments in Form DG (PA)-78	Disbursing Officers with a copy to the subscribers.
8. Two copies of balances of compilations together with Annual Accounts of the Subscribers under covering Statements in Memo. GPF-17.	Heads of the Offices.
9. Annual Accounts of the Group 'A' or 'B' subscribers.	To the concerned subscriber.
10. Report regarding the despatch of Annual Statement of GPF Accounts to the subscribers.	Headquarters Office.
11. Certificate to the effect .that the annual agreement of balance OPF Ledgers/Balance Compilation sheets and Broad Sheets/Proof sheets and the action taken to settle the same.	Headquarters Office.
12. Statement of balances on 31 st March in respect of each circle duly agreed with Detail Book balance in the' prescribed	Headquarters Office.

Name of the Return	To whom sent
proforma	
13. Return of the Premium Receipt with endorsement 'No abatement of the Indian Income Tax is admissible'.	Group A or B Officer.
14. Report (even Nil) of the credits/debits adjusted on the basis of collateral evidence for completion of GPF Accounts by Debit/Credit to GPF Suspense.	Headquarters office.
15. State of final payment cases.	Headquarters office.
16. Report on pending final payment cases in Annexure (XI) item (II) as a clearance of work during a month	Headquarters office.
17. Settlement of missing and unposted debits/credits.	Headquarters office.
18. Statement of Omissions and Commissions of G.P.F. Cases.	Heads of Circle.
19. Report on outstanding GPF final payment cases (Quarterly).	Headquarters Office.
20. Report on particular defects due to which final payment cases are pending.	Headquarters Office.

Name of the Return	To whom sent
<p>21. Report on balances under G.P.F. suspense, alongwith the missing credits in a separate statement adjusted to G.P.F. on the basis of G.P.F. subscriber's Affidavits under Govt. sanction.</p>	<p>Headquarters Office.</p>
<p>22. Statements showing the irregularities in G.P.F. Schedules of each Circle.</p>	<p>D.G. Postal Services Heads of Circles</p>
<p>23. Report on incomplete accounts, missing credits, unposted items.</p>	<p>D.G. Postal Services Heads of Circles</p>
<p>24. A.B.C Statement.</p>	<p>Disbursing units with a copy to the Postal Accounts Misc. Section</p>
<p>25. Statement showing delays in respect of various returns Central Section to Central Office.</p>	<p>Central Section.</p>
<p>26. T.A. Abstract; approximate figures.</p>	<p>Book Section</p>
<p>27. Intimation of acceptance of debit by Pak. Audit Office.</p>	<p>Account Current.</p>
<p>28. Statement showing the amounts booked under head-73- pre-partition claims.</p>	<p>Book</p>
<p>29. Subsidiary Register in respect of transactions reports by Pak</p>	<p>Accounts Current.</p>

Name of the Return	To whom sent
Accounts Officers.	
30. Statements of outstanding objections.	Central.
31. Final payments registers	Internal Check Section.
32. Register of Sy. Slips under correspondence with the executive.	Account Current.
33. Report on verification of Balances relating to previous years.	Headquarters Office.
34. Statement of financial loss or loss of any other kind.	Central Section.
35. Four monthly report showing outstanding balances under suspense.	Book Section.
36. List of outstanding items of settlement· Account to D.G.P.S. for which details are awaited from executive.	Accounts Current.
37. Estimate of .Interest on GPF Group 'D' subscriber's of Postal Department.	Headquarters Office (through Book).
38. Report on claims received from C.C.O.	Headquarters Office/CCO.

Name of the Return	To whom sent
39. Four Monthly report showing outstanding balances under Remittance Heads.	Book.
40. Report on complaints regarding delay in settlement of personal claims.	Central Office.
41. Implementation of various agreements with Pak.	Central
42. Certificate of retaining the amounts under head GPF Suspense.	Book.
43. Statement of defalcation and losses of public money.	Central
44. Intimation of interest on PF Adjusted	Headquarters Office.
45. Proforma correction if any.	Account current. Headquarters Office.
46. Reasons for difference under '249 interest' on debit and other obligations	Headquarters office through Central Section
47. Reasons for re-appropriations under 249 interests on Debt and other obligations.	Headquarters office through Central Section
48. Material for six monthly ways	Do. (through Book)

Name of the Return	To whom sent
and means estimates Interest on debt and other obligations GPF & Revised estimates there-under.	
49. Appropriation Accounts in respect of 249 interests.	Do.
50. List of life Insurance Policies financed from GPF.	Divisional Office of Life Insurance Company
51. Regarding number of units which send on due date and which do not send on due date the interest statements in respect of (Group D) Govt. Servants subscriber.	Head quarter Office
52. Progress regarding the reconciliation of figures for the years upto 67-68 'By Special Cell'	Do.

ANNEXURE III

*Questionnaire to be answered at the time of disposal-of application for final payment of
Provident Fund Balances*

1. Name of the Subscriber:
2. Accounts No. :
3. Rules by which governed:
4. Date on which application has been made in cases where payment is claimed during LPR or LPR combined with vacation or leave during which the subscriber has been permitted to retire or declared unfit for further service:
5. Date of quitting service on retirement death resignation or dismissal etc.:
6. Whether application has been received complete in all respects :
7. Whether the claim has been made by the subscriber : himself or
8. Whether the subscriber is dead and the claim has been made by his/her heirs. If so, indicate their names and relationship with the subscriber or whether they are minors:
9. Whether the title of each claimant mentioned in (8) above has, been checked with reference to the valid nomination, if any.
10. If no valid nomination subsists whether the title of each claimant mentioned against (8) above has been checked with reference to the provision of the Provident Fund Act, relevant rules of the Provident Fund or wherever necessary with reference to the succession certificate probate letter or reference to the Administration/Guardianship etc. (indicate how the title has been checked).
11. Whether the production of an indemnity Bond is necessary. If so, whether

it has been received.

12. (a) Whether the amount for the year in which the amount has become payable and for five years immediately preceding has been reviewed in detail and found in order (in the case of postings for the year in which the amount is claimed and for the immediately preceding year, whether checked with schedules of recoveries and vouchers).
 - (b) If not how the discrepancies found have been settled (indicate the nature of such discrepancies).
 - (c) Whether during this check it has been seen that debits on accounts of advances, final withdrawals/or withdrawals for finalisation/financing of life insurance policies as indicated in the application has been duly adjusted in the subscriber's account.
13. Whether the balance in the ledger account has been found to tally with that appearing against the relevant account no. in the Unit Broadsheet (for offices where hand posting system is in vogue).
 14. In case the head of the office has ordered a detailed review of the account for a longer period if such a review is necessary because of the arrears in proving and squaring of Broadsheet (under hand posting system) or in annual agreement of Balances (under machine posting system) the year of account upto which such a review has been conducted, and whether the account has been found to be in order. If not, how the discrepancies noticed have been settled (indicate the nature of these discrepancies).
 15. Whether the accounts for the remaining year have been generally reviewed and balances found correctly brought forward from year to year.
 16. Whether the Register of missing credits/Explanation sheet of differences, objection book and Review notes of triennial review have been gone through and it has been ensured that no missing credits/debits remain unnoticed and unadjusted and no discrepancy remains unsettled.
 17. Whether any missing credits/debits have been adjusted by Operation of

P.F. suspense on collateral evidence (give details of it).

18. It is a case of CPF account.

(a) Whether the subscriber has been dismissed from service for grant misconduct. If so, indicate the amount to be deducted from Govt. contribution quoting the no. and date of relevant Govt. order.

(b) State amt. of advance if any granted to the family of the deceased subscriber which is required to be deducted from the G.P.F. account.

19. Whether any attachment order by account of law has been received. If so, whether it still remains to be got vacated. State the amount to be withheld on this account.

NOTE - This item should not be construed to mean that G.P.F. deposits can be attached. However order of attachment of a court of law is maintained until the order is either withdrawn by the court which imposed it or is cancelled by a Superior Court. Extracts of the relevant order of Govt. are enclosed for ready reference.

20. Whether the subscriber was financing any insurance Policy/Policies from his/ her account. If so give details of such policy/policies.

Stock Regn. No.	Name of Company	Policy No.	Sum insured	Date of maturity

21. Whether any policy/policies financed from the fund matured while the subscriber was in service, if so, indicate their details and state whether the

amount refundable to the fund had been received and ordered/credited to the subscribers account. If not, why?

22. Action proposed to be taken for the disposal of remaining policies.
23. In the cases of ICS (N) Provident Fund, whether the amount of special contribution admissible under Rule 60f the ICS (NEM) P.F. Rules, 1948 has been credited to the subscriber's account and the necessary TE prepared. Also state whether the amount of this contribution has been allocated between the Govt. concerned, if necessary.
24. Give details of calculation of balances at credit of the subscriber in the attached proforma, in cases where discrepancies have been found and adjusted.
25. State the month up-to which interest has been allowed and the rate of interest allowed for the current year.
26. State the amount and the period of un-authorized subscriptions if any, state whether it has been seen that no interest has been allowed on such subscriptions.
27. Whether the TE for the adjustment of interest allowed for the part of the current financial year has been prepared.
28. (a) Total amount as finally worked out for authorisation.
(b) Amount withheld, if any (state reasons for withholding the amount),
(c) Net amount proposed to be authorised (a)-(b) Rs.
29. Total amount of the residual balance, if any, which remains to be authorised later, indicate the nature of the amount. Whether the requisite entries have been made in the ledger card/account, index registers, register of closed accounts and register for watching the progress of final payment cases and put up for attestation by J.A.O. B.O.

Junior Accountant

Junior Accounts Officer

Accounts Officer

ANNEXURE IV

Questionnaire to be filled in and submitted along with Refund orders authorising payment under Deposit linked insurance Scheme for subscribers to Provident Accounts

<ol style="list-style-type: none"> 1. Name of the Subscriber and unit to which attached at the time of death. 2. G.P.F. Account No. 3. Rules by which governed, 4. Date of death and whether the subscriber was in service on that date. <p>(Note: The scheme covers cases of death on or after 8-1-75 only, and minimum balances are Prescribed only in cases of death on or after 1-2-78);</p> <ol style="list-style-type: none"> 5. Date of commencement of continuous service, and whether the subscriber had put in 5 years service at the time of his death. 6. Name of the claimant and his/her relationship with the deceased subscriber. 7. Whether the claimant is the nominee of the deceased subscriber. 8. If not, indicate the Rule under which 	<p>GPF (CS) Rules 1960 (Rule 33-A).</p>
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<p>he/she is deemed to be the rightful claimant to the benefits under the D.L.I. Scheme.</p> <p>9. Incase the date of death is on or after 1-2-78.</p> <p>(a) What is the maximum of the pay scale of the post held by the deceased subscriber for the greater part of the 3 years preceding the month of death?</p> <p>(b) What was the lowest balance in the G.P.F. account during the 36 months ending with the month preceding the month of death.</p> <p>Prescribed minimum balance in the account</p> <p>(I) Rs. 4,000</p> <p>(II) Rs. 2,500</p> <p>(III) Rs, 1,500</p> <p>(IV) Rs.1,000</p> <p>10. Have you ensured that the Interest for each financial year has been added to the balance at credit in March of that year and in respect of the year in which the death occurred interest has been</p>	<p>Maximum of scale of the post</p> <p>Rs. 1300 or more</p> <p>Rs. 900 or more but less than 1,300.</p> <p>Rs. 291 or more but less than Rs. 900.</p> <p>Less than Rs. 291</p>
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<p>added up, to the end of the last month for purpose of determining the average balance.</p> <p>11. Has the monthly balance exceeded Rs. 10,000 at any time during the 36 months?</p> <p>12. If so, have you ensured that this monthly balance has been taken into account as such without restricting it to Rs. 10,000 for determining the average of the 36months?</p> <p>13. What is the average amount worked out for the 36 months in whole rupees after rounding off in usual manner.</p> <p>14. What is the amount proposed to be authorised for payment.</p> <p>15. Average amount worked out as per Col.13 or Rs. 10,000 which ever is less?</p> <p>16. Office to which payment order is issued.</p>	
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J.A.O.

Branch Officer

CHAPTER XI

CAPITAL ACCOUNTS

11.01. The Capital Outlay or the Indian P&T Department is recorded under the Major Heads 5201 Capital Outlay on Postal Services. These Major Heads have different sub-heads under them to indicate expenditure under broad scheme-wise divisions such as local telephones systems, long distance switching system, transmission systems etc. All expenditure of a Capital nature including outlay on renewals/replacements, Petty and Other Works' of a Capital net costing above Rs. 25,000 is recorded under the Major Head. Expenditure incurred upto Rs. 25,000 on the above Works is however debitible to Working Expenses. The Capital Account of the Department also includes the Stores and Manufacturing Suspense Account and the balances in these two suspense accounts represent the value of stores in stock and the value of works in progress respectively as on the 31st March of the year. Such portion of the capital expenditure which is met from Capital Reserve Fund and other internal resources generated by the Department is deducted from the total Capital Outlay to arrive at the capital at charge for the purpose of calculating dividend liability.

Prior to 1st April 1970 annual contribution was made from Revenues of the Department to Renewal Reserve Fund for renewals/ replacements/ dismantlement of assets. The Renewal Reserve Fund was abolished with effect from 1st April, 1970 and the balance at the credit of the Fund on that date was set off against the capital at charge from the same date. The system of making provision for depreciation so calculated on the historical cost of assets has been introduced and the value of the assets of the Department is shown as reduced by the amount of the depreciation so calculated by charging the same to Working

Expenses. In addition, a provision for supplementary depreciation towards the inflationary element of the cost of replacement works is also being made under Working Expenses every year and transferred to the Capital Reserve Fund which is built up to meet such part of the Department's Capital expenditure as may be decided every year.

The surplus of sale proceed of any asset of the Department over the amount at charge in the Capital in respect of that asset is treated under certain conditions as a receipt on Capital Accounts. All these credits are utilised to reduce the interest bearing liability of the Department.

11.02. The detailed procedure for maintaining the numerical inventories is laid down in Chapter V of the P&T Manual Vol. X. similarly; Registers of Land and Buildings are maintained by Heads of Circles as prescribed in Rule 484 of the P&T Financial Handbook Vol. I (Second edition second reprint). These registers show the particulars as to the date of construction, floor area, ownership, original value and addition etc; of all lands and buildings in possession of the Department.

11.03. The P&T Capital Reserve Fund was instituted with effect from April, 1968 in replacement of the erstwhile Telephone Development Fund and P&T Development Fund, the balances of these funds at the end of 1967-68 being transferred to the newly formed fund by corrections without any financial adjustment. This fund has been constituted under major head '818 Reserve funds bearing interest-Capital Reserve Funds' and is intended to finance a part of the capital requirement of the Posts and Telegraphs Department. The accounts of the fund will be maintained proforma for Postal and Telecom services separately.

11.04. The Postal Services Board will decide what amount or what proportions of the available revenue surpluses after making the dividend liability i.e. interest of the Department is to be appropriated to this fund. The department will also decide the amount to be utilised for financial part of the Postal Department's capital expenditure. The Postal Department is paid interest by the General Revenues on the balance in the Fund each year at the rate prevailing from time to time which will be added to the balance of the Fund. The interest is calculated in the same manner as prescribed in paragraph 11.08. The interest so calculated is adjusted by a Transfer Entry as follows:

INTEREST ON DEBT

Debit 2049-E-3 Interest on Capital Reserve Fund (P&T)

To

818-P&T Capital Reserve Fund

Interest on Fund Balances- Credit

Calculation and Adjustment of Interest/Dividend on Capital Outlay

11.05. Prior to 1st April, 1960 the Posts and Telegraphs Department used to pay interest to the General Revenues on the total capital at charge in addition to sharing the available surplus of the Department (after meeting its working expenses including contribution to the Renewal Reserve Fund) in the ratio of 50: 50. This arrangement ceased to exist with effect from 1st April; 1960 when it was decided to pay only dividend to General Revenues on the Capital provided by the Central Government in the manner prescribed from, time to time.

In terms of the existing convention governing the relation between Posts and Telegraphs and General Revenues the dividend liability Of the department is computed at the rates communicated from time to time by the Ministry of Finance on the following categories of the Capital :-

(a) Net capital amounting to Rs. 1,21,87,16,517 advanced upto 31st March, 1964 which has been arrived at after deducting from the gross capital (Rs. 2,04,38,10,926), the amount of the accumulated surplus of Rs. 29,78,47,464 and Renewal Reserve Fund balance of Rs. 52,72;46,945 as at the end of 195-9-60 and 1963-64 respectively.

(b) Balance of the net Capital amounting to Rs. 1,12,31,97,165 advanced from 1st April, 1964 to 31st March, 1970 which has been arrived at after deducting from the gross capital for that period (Rs. 1,78,36,80,247), the net accretion to the Renewal Reserve Fund during the same period aggregating to Rs. 6,04,83,082.

(c) Capital advanced from 1st April, 1970 in the manner indicated below:-

- A. Opening Balance (Le. the net progressive capital outlay from 1st April, 1970 to the end of the preceding year).
- B: Original cost of assets constructed in the current year as initially booked under the respective capital Major Heads of the Department (viz. 555-Capital Outlay Postal Services and 556-Capital Outlay on Telecommunication services including Wireless) reduced by Depreciation based on historical cost of assets transferred from Revenues and the cost of assets created out of internal resources of the. Department (viz. the amount met from (i) Advance. Rentals under OYT and other schemes and (ii) P&T Capital Reserve Fund by withdrawal as decided by the P&T Board).
- C. Closing Balance (Le. A + B)
- D. Total of Opening and Closing Balances (i.e. A+C)
- E. Mean Capital at charge (i.e. $\frac{1}{2}$ of D)
- F. Dividend at specified rate on E above.

As soon as the accounts for March Supplementary are ready in Postal Accounts Wing of the Directorate, the dividend should be calculated separately for Postal and Telecom services after obtaining the expenditure booked under capital heads in Telecom books from Telecom Accounts wing of the Directorate. The dividend so calculated, is to be debited to the Major Head "357-Dividend to General Revenues" by per contra credit to "875-Deposits with Reserve Bank (P&T)" in the accounts for March Supplementary through a Transfer Entry on proforma basis outside the books of Reserve Bank of India. Similar adjustments should also be carried out after recalculation of dividend, if necessitated as a result of further corrections to the accounts after the closure of March Supplementary accounts.

NOTE - With effect from 1st April, 1970 the Posts and Telegraphs Department was allowed to deduct from dividend payable, an amount equal to the difference between the amount of interest on the P & T Capital Reserve Fund and P & T Revenue Reserve Fund balances had it been paid at the rate of dividend applicable from time to time and that actually accruing to them at the average rate. The amount so deducted was also added to the closing balance of the respective funds. This practice has, however, been discontinued on a provisional basis from the accounts for 1980-81.

Depreciation Account

11.06. With effect from 1st April, 1970 the Renewals Reserve Fund has been discontinued and replaced by a Depreciation Account. The balances in the fund as on 31-3-64 and from 1-4-64 to 31-3-70 have been netted against the dividend bearing capital outlay for the same period respectively.

With effect from the same date, the provision for depreciation, based on historical costs of assets will be debited to the Major Head 3201-Postal

Services- Other Expenses Depreciation by per contra credit to a minor head 'Deduct' under Major Head 355 Postal Services.

A supplementary provision towards the inflationary element of the cost of replacement of assets in addition to the provision for depreciation on historical costs will be made annually by debt to Postal Services-I-Other Expenses 1. Depreciation and transferred to the P&T Capital Reserve Fund.

11.07. A fund viz. Posts and Telegraphs Revenue Fund has been constituted from 1st April, 1960 under Major Head 816-Revenue Reserve Funds.

The Posts and Telegraphs Board will decide what amounts of or what proportions of the available reserve surplus in any year after meeting the dividend liability is to be appropriated to the fund.

The Accounts of the Fund will be maintained proforma for Postal and Telecom Services separately. The surplus after meeting the dividend payment will be utilised to set off any accumulated deficit in the Revenue Reserve Fund of that branch and the surplus left thereafter, if any, will be funded in the Revenue Reserve Fund as decided by the P&T Board. In case the P&T Department is unable to pay the due dividend on the Capital at charge the General Revenues will make an interest bearing advance to the P&T Revenue Reserve Fund to cover the shortfall. The amount of the advance together with interest at the borrowing rate applicable to the year in which the loan was made is required to be repaid in three equal annual instalments commencing from the following year.

In case there is a deficit in the working results of the Posts and Telegraphs even after drawing an additional advance for the payment of dividend, the General Revenues will make a further interest bearing advance to the P&T Revenue Reserve Fund to cover such deficit. The amount of advance together with interest thereon at the borrowing rate is required to be repaid in three equal annual instalments commencing from the following year.

The General Revenues will also make an interest bearing advance to the P&T Revenue Reserve Fund to cover shortfall, if any, in the repayment of the instalment of loan taken by the P&T Department together with interest thereon, at the borrowing rate, is required to be repaid in three equal annual instalments commencing from the following year.

Adjustment of Interest on the Balances in the P&T Revenue Reserve Fund

11.08 Interest is payable by the Central Govt. each year on the balances of the P&T Revenue Reserve Fund and is calculated at the rate, prescribed by the Ministry of Finance on the mean of the Opening and Closing Balances of the fund, separately for each month viz. : Postal and Telecommunication.

- A- Opening Balance
- B- Credits to the fund during the year.
- C- Debits to the fund during the year.
- D- Closing Balance (A + B-C)
- E- Total (A+D)
- F- Mean of the opening and closing balances (1/2 of E)
- G- Interest at the rate prescribed by the Ministry of Finance, Govt. of India.

Explanation - Figures for item A are the same as the closing balance in the fund for the previous year and should be taken from the Revenue Reserve Fund Register. The amounts should be checked with the finance and Revenue Accounts of the previous year.

Figures for item B will be the same as those fixed by the P&T Board as also the advance taken from General Revenues as mentioned in Para 11.07 during the year. Figures for item C will be the sum total of actual amounts debited to the fund in the year by the P.A. Wing of the P&T Directorate.

The amount of interest so calculated is adjusted by a transfer entry as follows :-

INTEREST ON DEBT

Debit 2049 E-2 Interest on Revenue Reserve Fund (P&T)

To

P&T Revenue Reserve Fund-3 Interest on Fund Balances

Inter Branch transfers of Assets.

11.09 A register of transfers of assets between Postal and Telecom should be maintained in each Postal Accounts office in which the full particulars of the DG's sanction, authorising the inter-branch transfers of assets and their values should be noted.

All such transfers will be effected by formal Transfer Entries with financial effect through accounts.

NOTE - Revenue Reserve fund and Capital Reserve fund are not being existing after separation of Department of Telecom in 1985 and funds transferred to the Department of Telecommunication.

CHAPTER XII

MISCELLANEOUS CHECKS

Special Charges

12.01. The Register of special charges should be maintained in Form No. MSD (T)-33, in which only the sanction issued by the Heads of Circle and higher authorities for amounts of Rs. 500 and above for each payment to an individual or on a single item of expenditure on usual office expenses may be noted. A note of the bill in which it is included and the fact that it has been checked should be made in the last column of the register. The sanction of special nature or for unusual charges irrespective of the amount will however continue to be noted and checked through this register. Even for special charges not noted in the register under the above relaxation, the other processes of checks should be conducted. It is left to the discretion of the Head of the office whether a separate register should be maintained for each circle or a single register should be maintained for the office as whole separate sections of the register being used for each circle. The register should be reviewed by the JAD and the group A or B officer-in-charge on the 15th of each month.

NOTE - The entries of payments made in the Register of Special Charges in respect of the vouchers reviewed by a member of the Superintending staff should be attested by him.

Check of Payments of Honoraria

12.02. Copies of Sanctions received in the Accounts Office vide Rules 242 (iii) and 437 of the Financial Hand Book, volume I, Second edition second reprint in respect of the grant of honoraria to (a) persons not in Government

Service, (b) Government servants of the Department and (c) Government servants of other Departments should after scrutiny be noted in the Register of Special Charges (vide para 12.1). Payments relating to (a) and (b) when appearing in the Departmental accounts and those relating to (c) when intimated by the other Departments concerned through the settlement accounts, should be checked with references to the notes in the register referred to above where in necessary notes of payments should also be recorded against the respective entries.

Exception - The provision of this rule will not apply in case of 'Honoraria' paid to the civil surgeon/Doctors for medical examination or the candidates at the time of appointment to Government Service under the Ministry of health O.M. No. F 5(II)-23/57-M.II, dated the 15th July, 1957. It will be sufficient if the charges appearing in the accounts are supported with the formal receipt of Medical Officer and the fees so charged are according to the scheduled rates fixed by the Government.

House Rent, Other Allowances and Special Pay

12.03. Certain specified officers of the Postal Department are entitled to free quarters or in the event of there being no quarters available to house rent or compensatory allowances. In checking such house rent and compensatory and other allowances drawn in a Bill, it should be seen -

- (1) that the prescribed certificates have been furnished;
- (2) that the allowances have been drawn according to scales laid down by competent authority; and
- (3) that the case of an officer on leave or temporary transfer the prescribed certificates have been furnished by the Head of office in

the consolidated form, (vide consolidated certificates in Form AC.G. 20).

NOTE - Supplementary claims should be checked with reference to, and recorded in, the original bills from which the claims were omitted or held over.

Examination of Bills of Reimbursement of Medical Charges in connection with Medical Attendance and Treatment of Government Servants and their Families

12.04. In addition to the usual checks exercised in the examination of expenditure the following checks should be applied to such bills:

- (i) that the medical attendance and treatment has not been obtained at an unauthorised place or from an unauthorised medical attendant or hospital;
- (ii) that the Claim is supported by requisite receipts in support of charges for medical attendance and treatment;
- (iii) that the fees paid are the accordance with the prescribed scales;
- (iv) that cash memo etc. duly countersigned and supported by essentiality certificates are attached in support of the claims;
- (v) that the cost of medicine purchased and reimbursed are not the medicines included in the list of excluded medicines and preparations as shown in Appendix VII to the compilation of Medical Attendance Rules as amended or amplified from time to time;
- (vi) that necessary vouchers and receipts are attached in support of tests conducted in or treatment afforded in hospitals e.g. X-Rays, blood tests etc.;

- (vii) that the hospital bills for treatment as inpatient show the allocation or charges under medical attendance, bedding, diet, nursing and medicines and the recoument of only amissible items has been allowed; and
- (viii) that the claim has been countersigned by the competent controlling officer.

Examination of Claims of Reimbursement of Tuition Fees in respect of Children of Central Government Employees

12.05. The extent of check in Central examination will be confined to seeing, besides the formal accuracy and completeness of the vouchers check of classification, periodicity of payment etc; that the drawing officers certify in the bills that the particulars and receipts mentioned in paragraph 1 and 3 of the Appendix to the Government of India, Ministry of Finance office Memorandum No. 17(I)E-II(B)/64 dated the 3rd June, 1964 have been received and that the claim has been verified vide Paragraph 5 of the Appendix to the said Memorandum.

NOTE - The Bills for reimbursement of Tuition fees need not be posted in Establishment check Register.

Outstation Allowance Bills (Railway Mail Service)

12.06. Bills for outstation allowances should be examined to see that they have been prepared in the prescribed form and are in strict accordance with the rules on the subject vide rule 263 of the P&T Financial Hand Book Vol. I and the rules and orders in the Manual of Appointments and Allowances.

These allowances need not be posted in the Check Register.

NOTE - If the two or more separate bills are received in respect of one and the same month they should be carefully compared to see that there is no double claim.

Over Time Allowance Bills of R.M.S. Staff

12.07. With effect from 1st January 1953, certain specified categories of staff employed in the R.M.S. who under the orders of Superintendent, Inspectors or Record Clerk, are required to Work extra hours after the completion of their prescribed duty hours are granted overtime allowance at the rates and subject to the conditions mentioned in Chapter XXXVI of Manual of Appointment and Allowance of officers of Indian P&T Department (3rd edition). The over time allowance bills, when received in Postal Accounts office should be examined to see that they have been drawn in the prescribe form with the requisite certificates duly countersigned by the competent authority. It should be seen that the overtime allowance bills are correctly drawn with reference to the particulars furnished there in and are in accordance with the rates and conditions laid down in the Government's orders issued on the subject from time to time. The scrutiny of the overtime allowance bills in Central Examination will further comprise the following checks:

- (i) That the allowance has been drawn in favour of the eligible categories of staff employed in the R.M.S.
- (ii) that the night duty performed in the running section/stationary Mail offices etc; has been converted into day duty at the prescribed rate.
- (iii) that the rate of overtime allowance drawn is correct.
- (iv) that the arithmetical calculations have been correctly made.
- (v) that in the case of Part I officials, the rate of pay shown in the bill agrees with that noted in the flyleaf of the Check Register. This check is to be exercised half yearly alongwith the nominal check.

Outstation Allowance Bills of Village Postmen

12.8. (i) Drawal of outstation allowance in the establishment bills in respect of village postmen with fixed number of night halts should be checked against the sanctions issued by Divisional Superintendent/1st class postmaster as the case may be. The sanctions as and when received should be noted in a separate folio of the check Register and the drawls posted against the amounts sanctioned. It should be seen that the drawal is within the sanctioned amounts and that the requisite certificates as prescribed by the Director General, Posts and Telegraphs from time to time have been furnished in the Establishment pay bills. Excess drawals, if any, should be objected to for regularisation.

(ii) In the case of village postmen whose night halts are not fixed, it shall be seen that the allowances have been drawn in the prescribed form ACG. 38(b), that the bills have been countersigned by the Divisional Superintendent/1st Class Postmasters, that the certificates prescribed in the form have been duly prescribed and that the bills have been correctly prepared and drawn as required by Director General, Posts and Telegraphs letter Nos. 43-41/60-PE, dated 15th June, 1961 and 27th March, 1962. These drawals need not be posted in the Check Register.

NOTE - The above procedure will apply mutatis mutandis in the case of drawal of night halt allowance to Cash/Mail Overseers and Group 'D' staff in Post Offices, viz : Runners, Mail Peons and Travelling Mail Peons and Mail Peons in Post Offices who are employed on travelling duties.

Bills for Incentive Money & Overtime Allowance

12.09. Examination of bills for incentive money and overtime allowance should be conducted with reference to the particulars, furnished in the bills and in accordance with the rates conditions applicable to them. Bills for task-work earnings should be checked with reference to the rate applicable to each office.

NOTE - In the case of overtime allowance bills of Part I officials the correctness of the rates of pay shown therein should be verified with reference to the rates noted in the Establishment Check Register. This check is to be exercised half yearly alongwith the nominal check.

Transit Pay

12.10. When transit pay is drawn in a bill, the joining time admissible under the rule should be checked with reference to the dates of making over and receiving charge which will be noted in the Absentee Statement.

Allowance to Learners

12.11. Bills for allowances to learners and trainees should be checked through a separate folio of the Establishment check Register in form D.G. (PA)-57. The names of the learners and trainees as well as the rate at and the period for which the allowance has been sanctioned should be noted in the appropriate columns of the Establishment Check Register alongwith the particulars of the sanction, The amounts, drawn in the bills should be checked against the sanctions thus noted and payments recorded against each name.

If a claim is found to relate to a period not covered by the sanction, it should be seen that sanction of the competent authority exists for an extension of the period of training.

It should be carefully seen that claim in the case of trainees in telegraphy and in RMS training class is supported by a certificate from the instructor of the Training class stating the period of attendance of the officials during the month to which the claim relates.

Allowances to approve outside candidates under training in the Posts and Telegraphs training centre

12.12. Bills for these allowances should be checked through a separate folio of the Establishment Check Register [D.G. (PA)-54]. On receipt of the sanction of the competent authority, full particulars viz: the monthly rate of allowances, the number of men selected for training etc. should be posted in appropriate columns of the, Establishment Check Register. In noting the particulars of the sanction, care should be taken to cancel in red ink the cases relating to the months for which the sanction is not valid to avoid any overdrawal beyond the sanctioned period of training. On receipt of the monthly bills, they should be checked with reference to the sanctions thus noted and the number of the voucher the number of the men for whom allowances is drawn and the amount of the allowances drawn in each bill should be posted in the relevant pages of the register. It should be ensured that the number of trainees' and the consolidated allowances sanctioned are not exceeded.

Check of Travelling Allowance Bills

12.13. (i) The fates of actual pay shown in Travelling Allowance bills should be checked.

(ii) As the starting point of any check of Travelling Allowance bills of Group C officers, the correctness of Headquarters shown in the Travelling Allowance bills should be checked in Postal Accounts Offices.

The Controlling Officers should be primarily responsible for the check of Headquarters shown in the Travelling Allowance Bills (including Group C Government servants for whom individual Travelling Allowance Bills are not submitted to Postal Accounts Offices and also those whose pay and allowances are not subject to nominal check but in whose case Travelling Allowance bills are received separately in proper Travelling Allowance bill Form T.R. 25, e.g. postmen, cash overseers etc.). This check need not be exercised in Postal Accounts Offices.

In regard to Group 'D' Government servants and other Government servants whose names are not shown in the monthly Establishment Pay bills, the correctness of Headquarters shown in the Travelling Allowance journals need not be checked by Postal Accounts Offices the responsibility in this respect being left to the Heads of Offices concerned.

(iii) Bills for advances of Travelling Allowances for journeys in tour and transfer should be classified to the final head of account.

Checking of TA Bills for Tickets Issued on Credit to Government Officers Travelling on Duty by Air

12.14 Under the Government of India, Ministry of Finance, office Memorandum No F. 20 (17) E. IV / 48 dated the 17th October, 1949, officers proceeding out of India are allowed to travel by air without prepayment of air passages to the Air Companies. In these cases, the procedure that should be followed in examining these charges will be as follows:-

- (1) Particulars of authority permitting Group C Officers to travel out of India on duty by air will be noted in the Register of Special Charges and when payment is effected against a claim arising out of the sanction, the charges will be noted against the entry in the Register of Special Charges.
- (2) In the case of Group 'A' and 'B' officers, sanction to travel by air will be noted in the relevant folio of the Travelling Allowance Check Register, and charges when traced will be linked with the entry relating to the air passage.
- (3) Charges on account of the air Company bill for passage booked on credit should be supported by the bills of the Air Company duly countersigned by the competent authority.

Bills of journeys where free transit is allowed

12.15. A list of the steamer lines and road routes on which Postal Officials are allowed free transit at the expenses of Government, or a local fund should be obtained from the Heads of Circles and checking of Travelling Allowance bills conducted with reference to the list. If for journeys on these lines or routes, full steamer fare or full road mileage as the case may be, is claimed, a certificate about the circumstances in which free transit was not utilised should be obtained and scrutinised.

A note is recorded in the remarks column of the Travelling Allowance bills by the Drawing Officers to the effect that none of the places except those specified in the bills are connected by lines over which free conveyance is available. The correctness of the information furnished in the Travelling Allowance bills should be checked in the manner prescribed in the rules.

Commission paid to Authorised Agents.

12.16. The schedules and vouchers relating to commission paid to the Authorised Agents for sale of Post Office Savings certificates should be checked in full with reference to the particulars furnished in the supporting vouchers, Agents bills. The correctness of the commission paid prescribed rates besides the arithmetical accuracy thereof should also be seen.

In addition to the above checking these schedules/ voucher should be checked by CC Section with reference to the entries in the relevant P.O. Savings certificates Issues journals (Form NC 47) in order to ensure that the particular certificates in respect of which commission has been paid were actually sold through Agents. For this the PA Section should select each month by making a suitable note in the Bill Selection Register, the units in the section in such a way that each is got checked once a year by the CC Section. The vouchers relating to the unit thus selected for check will be forwarded to the CC Section by the end of the month following the month of account for recording a certificate terms of Note below Paragraph 2.15 of Postal Accounts Manual Vol.

II. In cases where the prescribed certificate is qualified by CC Section i.e. certificates having not been found to be paid through Agents the amount thereof will be kept in OB of P A Section and objection communicated to the unit concerned. The Schedules/vouchers after necessary certificate should be returned by the CC section well before the end of the second month following the month 6f account to the P A Section in order to complete the review of the same by J.A.O. (PA) in time.

Fixed house rent, ground rent and fixed contingencies etc.

12.17. The examination of fixed charges, such as fixed house rent and ground rent of a post office and similar other fixed allowances for contingent expenditure drawn irrespective of the actual expenditure incurred in any month which under the rules are drawn in Establishment Pay Bills should be conducted through separate folios of the Check Register. The total amount sanctioned should be noted in the Check Register and the details shown in a flyleaf in Form D.G (PA) 54-A. In cases where in respect of similar payments payees receipts are required to be received in Postal Accounts Office for check relevant particulars, namely the name of the payee, the period of contract or lease etc. should be ascertained and noted in the flyleaf below the sanction. The monthly charges should be checked against the sanctioned amounts and posted in the cases for the months concerned vide rule 292(b) and item 35(a) of appendix 13 to the Posts and Telegraphs, Financial Hand Book volume I (second edition, second reprint).

NOTE 1 - Charges which are partly recoverable from private persons and partly borne by Government should, when the Postal Accounts Office is not in a position to check the distribution, be accepted on a certificate of the competent authority to the effect that the amount charged to the Government is correct.

NOTE 2 - The above procedure does not apply to washing allowance drawn in favour of Group D officials in Part II of the Establishment 'Bills and charged to the Head "Office Expenses" which is admitted on the basis of a certificate in the following form furnished by the Drawing Officers. "Certified that the washing allowance drawn in this bill is in accordance with the instructions contained in the Government of India, Ministry of Home Affairs, Memo No. 5/2-50-Public dated 19-8-1950 as last amended vide Government of India, Department of Personnel & Administrative Refon11S (Cabinet Sectt.) letter No. 3/11/75-JCA dated 14-5-76."

NOTE 3 - The sanctioned amounts of fixed house rent, ground rent and other contingent charges, etc. adjustable by book debit should be noted in a separate folio of the Check Register with details separately noted in the flyleaf.

NOTE 4 - In checking fixed rent, ground rent and fixed contingencies, it should be carefully seen that no fixed contingencies are drawn for extra-departmental offices. Fixed house rent and ground rent drawn for extra-departmental offices, if any, may be admitted only if the Offices were formed by the conversion of departmental offices and if the total of the allowance sanctioned for the extra-departmental sub or branch postmasters and the rent of the residential accommodation does not exceed the maximum limits of the allowance prescribed for these classes of departmental agents. For the purpose of exercising the latter check, necessary information regarding the rent of any residential accommodation should be obtained when sanctions relating to monthly allowance of extra-departmental sub and branch postmasters are received in the Postal Accounts Office as assessed at the time and a note regarding the rent of the residential accommodation should be made in the pages of the Check Register, where the allowances of these extra-departmental agents are noted for check.

NOTE 5 - At the time of copying in the flyleaf in respect of fixed contingent charges any factors which go to make the details inaccurate for examination purposes should be independently reviewed.

Checking of contingent expenditure

12.18. The responsibility for the effective control of contingent expenditure rests primarily upon the heads of offices and departments, The Postal Accounts Offices merely examine the fulfilment of that responsibility by examining such expenditure, the extent of which varies greatly with the different classes of contingent charges. The Accounts Offices should, ever see-

- (i) that each class of expenditure:-
 - (a) is a proper charge against the grant or Appropriation concerned,
 - (b) has received such sanctions as is necessary,
 - (c) has been incurred by a Government servants, competent to incur it,
- (ii) that such vouchers as are required to be submitted, have been submitted,
- (iii) that any certificates required under the financial rules of the Government concerned have been provided,
- (iv) that the rates are apparently not extravagant and the standards of financial propriety properly observed,
- (v) that the bill is in proper form and the classification is correctly recorded there on,
- (vi) that the flow of expenditure is not too rapid and
- (vii) that, if the expenditure in the month of March is unusually large, it does not lead to irregularities.

Abstract contingent bill

12.19 In the case of bills counter-signed after payments, the money is actually drawn on an abstract bill and the approval of the superior authority as indicated by its counter signature is subsequently received on the monthly detailed counter-signed bill.

On receipt of the abstract bill, scrutiny should be limited to seeing that it is signed by an officer authorised to sign such bills, that the summations are correct and that there is nothing extraordinary or unusual in it. Thereafter the usual enfacements should be made upon the bill and the amount placed under objection, pending receipt of the monthly countersigned bill.

Monthly countersigned contingent bill

12.20. The monthly countersigned bills of Head Post Offices and Presidency Post Offices should ordinarily be received by the 5th and 15th of the second month following that to which they relate and reminder issued to Heads of Circles on the 10th and 20th for the bills of Head Post Offices and Presidency Post Offices respectively. The J.A.O. in-charge will be personally responsible that reminders are punctually and promptly issued.

Fully vouched bill

12.21. When an officer draws his contingencies upon a fully vouched bill or in cases in which a contingent bill is not prepared but the amounts are charged in the accounts with supporting vouchers the charges should be checked in the same manner as in the case of a monthly contingent bill. Any objection which must be raised in checking should be included in the monthly objection statements, relating to the accounts of the month concerned.

Contingent charges for wages of Mazdoors and pay and allowances of staff paid from contingencies

12.22 Contingent charges on account of wages of Mazdoors, engaged on manual labour and paid at daily or monthly rates should be passed on the authority of a certificate signed by the Disbursing Officer to the effect that the Mazdoors were actually engaged and paid. Contingent charges on account of pay and allowances of all other staff paid from contingencies should be admitted on the authority of the certificates regarding entertainment disbursement, etc; prescribed in the Posts and Telegraphs Financial Handbook Vol. I.

Permanent advances

12.23. The register of permanent advances in Form M.S.O. (T)-88 and the broadsheet in Form MSO (T)-89 and 90 should be maintained. When a charge appears in the accounts for such an advance, the accountant should see that the required sanction exists. He should also see that all Officers holding permanent advances furnish acknowledge at the close of each official year (Rule 343 of the Posts and Telegraphs Financial Handbook, Volume I, Second Edition, Second Reprint). After the register is dosed for the year, a copy thereof should be sent to the Headquarters Office not later than the 30th June for Verification with the ledger balance, with the following endorsement.

Certified that the balances have been agreed with the acknowledgements rendered by the several officers holding the permanent advances and that the advances were held in cash on 31st March 19 (Except in cases which have been suitably noticed).

NOTE- Advances made to Electric Companies or undertakings on account of Security Deposits should be included in a separate section of the Register of Permanent advances. In cases where the advance is interest bearing, the amount sanctioned in each case as well as the

rate of interest recoverable should also be noted simultaneously in a separate folio of the Register of Special Recoveries mentioned in para 15.11 and the recoveries of interest watched through that register.

12.24. When any transfer of charge takes place during the year the accountant should see that the advance for which the relieved officer was responsible is duly acknowledged by the Relieving Officer (Rule 343 of P&T Financial Handbook, Vol. I, Second Edition, and Second Reprint). He should see that it agrees with the amount acknowledged by the Office relieved. A charge report containing an acknowledgement of permanent advances should not be destroyed on receipt of a new acknowledgement, it should be preserved for the period prescribed for charge report, and thereafter destroyed under the orders of the Group 'A' or 'B' Officer.

12.25. A check of permanent advances should be conducted to see that the amounts held by various disbursing officers are not in excess of the normal requirements.

Deposits, Fixed and Other Deposits

12.26 Cash deposits are, under the rules, sometimes received by Post and Telegraphs Offices in consideration of specific services rendered or agreed upon (e.g. deposits received from Mercantile firms etc., for despatch of telegrams under the Deposits Account system, deposits on account of the cost of Post Office Lock and key supplied to private bodies firms etc.) The deposits are held in the custody of Government, repayable only when the consideration ceases to exist. Credits for these and similar items should be classified to the detailed head "Fixed deposits" under Deposits. Credits either in cash or by deduction from pay bills also appear in the Accounts, which are received not as fixed Deposits, but on behalf of and for immediate payment to other bodies

or institutions of a quasi-public nature. Such credits should be classified to the detailed head "Other Deposits".

12.27. The detailed accounts of individual transactions relating to (i) Earnest Money collected from tenderers, (ii) Deposits on account of lock and key of Post Boxes/Bags and (iii) Recoveries from members of Postal Co-operative Credit Society, Calcutta are maintained by the concerned P&T Units as per the procedure prescribed in Appendix 28 of P&T Financial Handbook, Volume 1. The following checks on such deposits should be conducted in Circle Postal Accounts Offices every month.

- (a) It should be seen that in support of receipts and payments on account of items of deposits mentioned above a separate plus and minus memorandum of Deposits and vouchers for repayments have been received. In support of deduct entry, if any, in the plus and minus memorandum it should be seen that a statement of 'Deposits' forfeited in the prescribed form is received. .
- (b) The plus and minus memorandum and the vouchers should, be examined to see that
 - (i) whether the opening balances in the memorandum agrees with the closing balance of the previous month,
 - (ii) whether the totals of receipts and payments agree with the Cash Account figures,
 - (iii) whether the closing balance has been worked out correctly and certified as agreeing with the sum total of the balances as per register of Deposits,'
 - (iv) whether the payments are supported by vouchers;and
 - (v) whether the vouchers are complete in all respects. After check, the plus and minus memorandum should be filed in the" 'B' file of the unit concerned.

- (c) The statement of forfeited deposits should be checked to see that the totals are correct. Necessary transfer entry should then be made for crediting the amount to Government and one copy of the statement returned to the P&T, Unit concerned. This statement should also be filed in the 'B' file of the Unit concerned.

NOTE - In order to verify the total credits and debits with the booked figures every month a Broadsheet in Form MSO (T)-111 for each of the deposits should be maintained, the debits and credits being posted in the Broadsheet with reference to the details " in the plus and minus memorandum. The Broadsheet should be submitted monthly to the Group 'A' or 'B' Officer-in-charge after reconciliation has been effected.

12.28. Except in, the case of the deposits specified in para 12.27 for which a separate procedure has been prescribed, a register of deposits should be maintained in Form D.G. (PA)-70 in respect of each office in which the credits should be posted" item by item with sufficient particulars. The charges, as subsequently traced in the accounts should be posted against the items, concerned in the column for the month in the accounts for which the charges appear. Separate folios in the register should be set apart for items falling under "Fixed Deposits" and "Other Deposits". The register should be closed every month and submitted to the Group 'A' or 'B' Officer through the Jr. A.O. for review.

Lapsed deposits

12.29. Deposits which have lapsed under Rule 480 of the P&T Financial Handbook, Vol I (Second Edition, Second Reprint), should at the close of each year, be credited to Government as revenue under the head "7. Other Receipts 2. Postal receipts-other items" under Major Head 1201 'Postal receipt'. After

the close of the accounts for March, all items which should lapse to Govt. under the said rule should be extracted in a register in Form D.G. (PA)-71. (Register of Lapsed Deposits) which should be maintained in the Postal Accounts Sections as well as other concerned sections if any. Care should be exercised by the Junior Accounts Officer in charge of the section to see that the items included in the register are actually those which should lapse, and that no lapsed items have been excluded there from. A transfer entry should then be prepared and the number and the date of entry should be noted against each of the items in the Deposit register.

12.30. In respect of deposits referred to in Paragraph 12.27 (viz. the deposits, detailed accounts of which are kept at the P&T Accounting Units), the receipt of annual statements of Lapsed Deposits should be watched by the Circle Postal Accounts Offices. A prima facie check should be exercised to see that the items included therein can be treated as lapsed. After checking the totals of the statements, necessary transfer entry should be made for crediting the amount to Government and one copy of the statement returned to the P&T Unit concerned. It should be verified whether the lapsed amount have been written off in the plus and minus memorandum. This statement should be filed in a separate volume for all the Units in a Circle.

Refund of lapsed deposits

12.31. A deposit credited to Government under para 12.29 cannot be repaid without the approval of the Director/Dy. Director of Accounts (Postal) who may, if so desired, authorise the Accounts Officer in charge to sanction the refund on his behalf. This will not constitute any delegation of power to the Accounts Officer. This approval should "be given only after ascertaining that the item was really received and credited to the Government and that it has not already been refunded (vide rule 481 of the P&T Financial Handbook, Vol. I). The amount repaid should be charged to Deduct Refunds-against the Minor Head 'Other Receipts' under Major Head 1201 "Postal Receipts". The fact of

the refund should be recorded in the Register of Lapsed Deposits against the particular item, so as to guard against a second payment.

The sanction of the Accounts Officer is not necessary for the refund of the Lapsed Deposits referred to in paragraph 12.27. In such cases the fact of refund should be noted against the corresponding entry in the relevant annual statement of the lapsed Deposits furnished by the P&T Unit concerned and recorded in the Circle Postal Accounts Offices vide paragraph 12.30.

Aligarh Postal seals office supplies

12.32. Bills for stamps and seals, supplied by the Postal Seals Office, Aligarh to officers of the P&T Department, including the P&T Audit Offices and Accounts Offices, are received in the Lucknow Postal Accounts Office for adjustment. On receipt of the bills they should be entered in a Register in Form D.G. (PA)-58. The Register will be divided into requisite parts for entering separately the bills relating to the P&T Circles, Accounts Offices and the Audit Offices. It shall be kept according to the, year of supply and every endeavour should be made to Adjust all supplies upto the 31st March of each year against the Budget grant for that year, leaving nothing outstanding in the accounts of the Postal Seals Office. It should be maintained under the immediate supervision of the J.A.O.- in-charge of the Postal Accounts Section concerned who will be responsible for the prompt adjustment of all the bills entered in it and for the issue of cheques on the due dates.

The bills should be examined arithmetically and it should be carefully seen whether each bill bears the countersignature of the Head of the Circle concerned or the Head of the Office in the case of Postal Accounts Office and Audit Offices. The money column of each part of the register should then be totalled separately and adjusted in the following manner:

(i) The total amount relating to Postal Accounts Office, Lucknow i.e. changes for articles supplied to officers under the accounting jurisdiction of the Postal Accounts Office, Lucknow should be adjusted by debiting the proper

service head by per contra credit to the head 'Aligarh Postal Seals Office Cheques' under 'Deposits'. The total amounts relating to other accounts office should, however, be adjusted through the 'Remittance head' which will be Cleared by them by debiting the proper service head.

(ii) Statements in Form No. D.G. (PA)-S-59 should also be prepared showing the monthly total for each circle under the accounting jurisdiction of several Postal Accounts Offices other than Lucknow Postal Accounts Office and forwarded to the respective Postal Accounts Offices by the 7th of 'the next month.

(iii) Twice a month viz; on the 2nd and 18th a cheque Form No. D.G. (P A)-60 bearing its own serial number (as per counterfoil) for the total amount of the bills, requiring to be paid at one time should be sent to the Supdt. of Postal Seals Office to recoup his permanent advance. Charges for these payments, appearing in the Aligarh Post Office Accounts should be taken to the Detailed Head 'Aligarh Postal Seals Office Cheques' under "Deposit".

(iv) As regards articles, supplied by the Aligarh Postal Seals Office to other Departments of Government, copies of invoices with the value of goods noted on them are received in the Lucknow Postal Accounts Office for adjustment. The invoices will on receipt be entered in a separate register in Form No. D.G. (PA)-61 and, the amounts thereof included in the cheque referred to in (iii) above. The adjustment in this case should, however, be made by crediting 'Aligarh Postal Seals Office Cheques' and debiting the Department concerned through the Pay and Accounts Officer named in the invoice by the Countersigning authority.

NOTE - The cost of articles supplied to the Postal Seals Office by other Departments should be adjusted similarly, the amount being deducted from the cheque in hand.

(v) A reconciliation of the credits and debits under the head 'Aligarh Postal Seals Office Cheques' should be effected monthly through a register in Form. No. D.G. (PA)-62. The register should be closed monthly and the outstanding balance at the close of the month brought forward as 'Opening Balance' in the next month. It should be submitted to the Branch Officer for review on the 10th of the second month following;

NOTE - The total credit under the head 'Aligarh Postal Seals office' cheques' in the Detail Book should be agreed every month with the grand total of the money columns of the register in sub-paras (i) and (iv) above.

12.33. The Cash Account Current, Stores Account Current, General Balance Sheet and other lists etc., received every month from the Superintendent Postal Seals should be checked in the following manner:

(1) Cash Account Current

(i) The opening balance in the Cash Account Current (Form No. ACG-IOO) should be checked with reference to the closing balance in the Cash Account Current of the previous month.

(ii) Total of the bills receivable (Postal Seals Cheques) for supplies made to Postal Circle and other Government Departments should be agreed with the total amount of the counterfoils of Payment orders [D.G. (PA)-60] issued during the month and the corresponding charge appearing in the Cash Account of Aligarh Head Post Office for that month.

(iii) Cash received for payment of establishment and contingent charges and the actual, payment thereof should be agreed with the corresponding items of charges appearing in the cash account of Aligarh Head Post Office.

(iv) After the amounts shown against bills payable are agreed with the total of the list of payments, the individual bills should be checked as usual.

(2) Stores Account Current

(i) The opening balance of the Stores Account Current should be checked with the closing balance of the previous month. The calculations of overhead charges shown at Serials 3 and 5 under bills payable should be checked and the total amount placed under objection pending credit in the Post Office Accounts.

(ii) When all invoices during a month have been received in the Postal Accounts Office the total issues for the month shown therein should be checked with the amount, appearing in the Stores Accounts Current.

(3) General Balance Sheet

(i) This should be checked with reference to the Cash Account Current and the Stores Account Current and it should be seen that it has been prepared in accordance with Rule 28 of Appendix 20 to P&T Financial Hand Book Vol. I (Second Edition, Second Reprint).

The Superintendent of Postal Seals submit to the Lucknow Postal Accounts Office annually by the last week of July each year a copy of the Manufacture Account and Profit and Loss Account of the Seals Office relating to the previous Year. The Postal Accounts Section concerned, should on receipt of these accounts, check the arithmetical accuracy of the figures shown therein and agree them with reference to the monthly accounts received and the figures booked in the Detail Book etc. The discrepancies, if any, should be settled in direct communication with the Superintendent of Postal Seals. Special features, if any, noticed in the course of examination of these accounts should be brought to the notice of the Director/Dy. Director of Accounts (Postal).

The following statements relating to the Postal Seals Office Accounts should be furnished annually by the Lucknow Postal Accounts Office to the Directorate (P.A. Wing) on the dates noted against each:

- (a) Aligarh Postal Seals Office Balance Sheet as on 31st March 30th June.
- (b) Balance in details on 31st March and out-standing on 31st July - 31st August.
- (c) Statement showing the balance outstanding on the 31st March under the head Aligarh Postal Seals Office Cheques 7th July.

Sealing wax

12.34. The debit for the cost of sealing wax supplied to the Postal store Depots by the Stationary Office, appearing in the Settlement Accounts should be taken to the final head 355-postal Services, H-2Stationary and Forms Printing-Supplies from stationary office by the Postal Accounts Office in the accounts of the circle concerned.

On receipt of the monthly statement, prescribed in Rule 40 of Appendix 13 to the P&T Financial Hand Book Volume I, the following action should be taken in the Postal Accounts Offices.

- (a) The opening balance shown in the statement should be agreed with the Closing balance the statement of the previous month.
- (b) The recoveries of the cost of sealing wax supplied to the Post Offices on payment, as shown in the statements should be watched through the Objection Book and the credit on this account appearing in the schedule of miscellaneous receipts should be taken as a reduction of expenditure under the head 355-Postal Services 1-2-Supplies from Stationary Office.

NOTE - The closing balances, shown in the statement, receive from the Manager, Postal Store Depot should be checked as prescribed in the rules.

Black Stamp Cancellling Ink

12.35. The Postal Stores Depot at Mysore will make purchase of the requirements of Black Stamp Cancellling ink for all units in all circles. The expenditure on this account should be booked to the head 355-B-I Office Expenses. When subsequent supplies are made no account adjustment is necessary.

Postal Stock Depot Suspense

12.36. The charges for the cost of articles purchased by the Stock Depot for supply to Post Offices, Superintendent's Offices etc; should be booked under the sub-heads concerned according to the Classifications indicated by the Heads of Circles in the contingent bills. In case the proper classifications of the charges are not given in the bill, the amount should be taken to the head '3201-A-2 Postal Stock Depot v Suspense' and the 'suspense' head should be cleared before the close of the year after ascertaining the correct and final classification from the Heads of Circles. In no case should, any balance remain, outstanding under this head after the close of the account for the year concerned.

Uniforms, warm clothing, umbrellas and water-proofs

12.37. In connection with the expenditure incurred over the supplies of uniforms, warm clothing, umbrellas and water-proofs (vide Rules 736-737 of the Posts and Telegraphs Manual, Volume II and Rule 51 of Appendix 13 to the Post and Telegraphs Financial Hand Book, Volume I (Second Edition Second Reprint) the following checks should be exercised.

(1) Cost of materials purchased through the Directorate of Supplies and Disposals and debited through the Settlement Account should be admitted with reference to the supporting vouchers and debited to the head 'Office Expenses'.

(2) Incidental charges (e.g. tailoring charges, freight etc.) appearing in the Contingent, Bills may be treated as ordinary charges and checked with reference to the details shown in the contingent bills and supporting vouchers.

(3) Charges for special supplies of uniforms referred to in clause (c) of Rule 51 of Appendix 13 to the Posts and, Telegraphs Financial Hand Book Volume I (Second Edition, Second Reprint) when appearing in the Contingent Bills should be checked with reference to the special orders the details for supplies given in the bills or in a separate statement sent with the bills and the supporting vouchers furnished with the bills. For this purpose, a note of the special orders and the scale of supply of the articles of clothings etc; together with the number of each class of officials entitled to the supply, should be kept in separate pages bound at the end of the Establishment Check Register. Supplies when made should be noted against each such order in order to exercise a check over the admissibility of the subsequent supplies.

(4) Charges incurred on the supply of umbrellas and water-proof should also be checked on the lines of the principles indicated in clauses (1) to (3) above.

(5) Heads of Circles will furnish annually on the 1st of June each year, certificates informs prescribed in Clause (3) of Rule 52 of Appendix 13 to the Posts and Telegraphs Financial Hand Book Volume I (Second Edition, Second Reprint), in respect of the expenditure incurred on these supplies made during the previous financial year to the effect that the supplies were made to the persons entitled to them after the lapse of the prescribed period that there had been no extravagance in incurring the expenditure that all rules on the subject were duly observed and that the expenditure was within the allotment placed at their disposal. The receipt of the certificates should be watched through the calendar of Returns and they should be filed along with the contingent bill of the Head of the Circle concerned for the month of March.

Unserviceable stamps etc.

12.38. The charges on account of the written off value of obsolete or unserviceable stamps or unwanted embossed envelopes or wrappers or post cards etc. of unserviceable or obsolete stamps should be admitted on proper sanction and classified to the head 'Refunds of Postal Stamps' under Major Head 155.1-2. Such stamps etc., when received in the Postal Accounts Office in support of the charge should be destroyed by the Branch Officer and a note to that effect made by him against the charge in the schedule. Write off on account of loss of stamps should be adjusted to the same head.

The charges on account of the value of useless or obsolete or unwanted or faulty manufactured postal stamps and stationery sent by Post Offices to the Treasury or to the Controller of stamps as the case may be, for exchange with the good or required ones (vide Rule 44 of the Posts and Telegraphs Manual Volume VI) when appearing in the accounts of any Post Office should be taken to the head "853-P&T Advances R.M.S. and other accounts" and their adjustment watched through the objection book pending appearance of the credits on that account in the Schedule of Unclassified Receipts of the Post Office concerned.

12.39. (i) Quarterly statements of defalcations and losses of public money are endorsed to the Circle Postal Accounts Offices by the concerned Circle Office in the prescribed proforma on the 30th January, April, July and October each year. These statements will contain statistical information in respect of the following:

- (a) Cases detected during the previous quarter under various categories irrespective of amount involved.
- (b) Skeleton information in respect of cases involving amounts over Rs. 20,000/- indicating the date of report to Circle Postal Accounts Office/Directorate.
- (c) Details of pending cases in seven parts.
- (d) Break up of the pending cases according to reasons for the same.

The Circle Postal Accounts Offices should watch the receipt of these statements through the Calendar of Returns. These statements should generally be examined with reference to the details furnished therein. It should be seen that the detailed reports in respect of all cases of loss exceeding Rs. 2000/- have been received. Cases of non receipt of reports should be taken up immediately with the Circle Office and the appropriate authorities.

(ii) Detailed reports in respect of all cases of fraud / loss exceeding Rs. 2000/- in value will be received by the Circle Postal Accounts Offices from the concerned authorities in accordance with Rule 53 of P&T FGB Vol. I read with Rules 170 to 176 of P&T Manual Vol. V. Each case should be examined in detail by the Accounts Office. Inter-alia the following points should be examined.

- (a) Whether a report in the standard questionnaire form has been received;
- (b) Whether the defalcation or loss was rendered possible by any defect or lacuna in the rules or by neglect of the rules by the officials concerned;
- (c) The necessity of amendment of procedures or rules to guard against their recurrence;
- (d) Whether the fraud/loss could be attributed to lack of supervision on the part of the authorities concerned;
- (e) Whether the remedial measures taken are adequate; and
- (f) Whether the investigation has been made by the appropriate authority prescribed in the rules.

NOTE - The Accounts Office is not responsible to watch the adequacy of action taken against the officials responsible, or on their propriety from a higher audit point of view.

(iii) All charges on account of loss of public money should be held under "853-P&T Advances" and their clearance watched through the objection book of the unit concerned. Subsequent recoveries should be adjusted against this charge. When the amount is finally written off the head "8553-P&T Advances" is relieved by final debit to the detailed head of account Losses etc. written off under the relevant sub-major head of account.

(iv) In respect of cases of defalcation/losses etc. where the case has to be finally settled by issue of sanction to write off exceeding Rs. 10,000/- a report should be sent by the Head of the Circle Postal A/c's Office to the DG (Posts). The report should contain details of remedial measures, if any, considered lacunae in the procedure rules. Novel features, if any, including points of bad administration resulting in the defalcation/loss should be indicated.

NOTE - In respect of cases involving special features, the report may be sent by the Head of the Circle Postal Accounts Offices to the DG (Posts), PA Wing irrespective of the amount involved.

(v) An annual statement of defalcations and losses of public money for each Postal Circle pertaining to the preceding financial year should be prepared by the Circle Postal Accounts Office indicating therein the position of such cases at the end of May following in the same format as exhibited in the printed Appropriation Accounts and submitted to Book I section of the Postal Directorate (PA Wing) positively by 30th June every year for inclusion in the paragraph 'OTHER TOPICS' forming part of the Appropriation Accounts of the Department of Posts For the purpose of preparation of this statement the concerned circle office will furnish materials which should be scrutinised with reference to the four quarterly statements received from the circle office. The statement after preparation should be got checked by the Branch Audit Officer

before despatch to the D.G. (Posts). The statement should carry an endorsement to that effect.

(vi) An annual statement of losses of stores should also be prepared by the Circle Postal Accounts Offices in the same format as explained above in para (v) and sent to the Postal Directorate (PA Wing) positively by 30th June every year for inclusion in the paragraph OTHER TOPICS pertaining the Appropriation Accounts of the Department. This statement will be prepared from the annual statements received as per Rule 52 of P&T FHB Vol. I read with para 269(c) of P&T Manual Vol. II. The statement should include only losses of Engineering Stores and not stocked items like locks or oblong stamp, etc. This statement should also be got checked by the Branch Audit Office before despatch to the D.G. (Posts) and should carry an endorsement to that effect.

Losses of Government Property

12.40. The annual statement of losses of Government property referred to in Rule 52 of the Posts and Telegraphs, Financial Hand Book, Volume I (Second Edition, Second Reprint) should be scrutinised from a higher point of view. It should be seen that action taken against the officials responsible for the loss is adequate and the attention of Heads of Circles being drawn to cases in which the amount of loss in a particular office exceeds Rs. 100 or when repeated instances of loss come to notice in any one office.

To facilitate detection of repeated instances of losses of Government property in any one office a Register should be maintained in manuscript in each of the Postal Accounts Section of the Postal Accounts Office in the form indicated below:

Year	Name of the Office	Particular loss of	Amount involved	Action taken against the delinquent officials.	Remarks

The losses relating to each office should be noted in separate folios of the Register. These Registers should be reviewed by the Accounts Officer concerned annually and only such statements as disclose a loss exceeding Rs. 100 or frequent instances of loss in a particular office be taken up for scrutiny and report to Heads of Circles as prescribed in sub-para (1) of this para.

The statements received from the Executive Officers should be checked as prescribed in the rules.

NOTE - As items of articles costing not more than Rs. 25 will not be included on value basis, it will not be possible to apply scrutiny required in this para, but if many such items are written off or removed from the inventory of anyone office, notice is to be taken as under 'frequent/repeated instances', These items should not be mixed up with the other items in the statement (for determining the limit of Rs. 100 mentioned in this para).

In respect of other articles for which values have been recorded, the limit of Rs. 100 should be applied and scrutiny of the sufficiency of sanctions should be confined to such valued items only.

Compensation paid for loss of or damage to postal articles etc.

12.41. All charges for compensation should be admitted on proper sanction supported by payee's receipt and finally taken to the Head 3201 'Post Offices-other charges' in the accounts Circle in which the loss occurred. The charges appearing in the accounts of a Circle for loss occurring in another circle should be passed or through the head 'Remittance' for final adjustment in the accounts of the Circle in which" the loss occurred. Compensation paid in India on behalf of foreign administrations for loss of or damage foreign articles should, however, be placed under objection as 'Service payments or recovery from the 'Foreign Administration Concerned'. The recoveries when traced should be taken to the proper head '1201-Postal 1 Receipts'.

NOTE - The amount of compensation paid by the Indian Posts and Telegraph shall be a charge against the circle in which the actual loss of or damage to an article, whether inland or foreign, takes place.

In cases where the actual loss or damage cannot be localised the liability shall be adjusted as under:-

- (i) if the loss of or damage to an Inland article takes place while in transit, the amount of compensation shall be borne by the Circle in which the article was posted.
- (ii) if the entire inland mail, registered or parcel bag is lost then the liability arising out of the loss of or damage to the bag shall be accepted in equal shares by the circle of posting and destination.

In the case of the loss of or damage to a foreign article (Inward or outward) or mail bag where the loss etc cannot be localised the same principles as in (i) & (ii) above shall apply in the adjustment of the Indian share of the compensation paid, in which case the circle where the office of the exchange is situated shall be deemed to be the circle of posting in respect of Inward Foreign

articles and the circle of destination or delivery in respect of outward foreign articles.

12.42. The charges for services rendered by Railway Administrations are adjusted by book transfer excepting cases of certain private Steamer Companies to which payments are made in cash and charged, in the Cash Account of the paying offices. Payments for haulage and interest etc; should be accepted on the countersignature or the Head of the Circle concerned and checked with reference to the accommodation provided as sanctioned by the Head of the circle at the rate fixed by the Government (See also paras 5.61 to 5.80 of the Postal Accounts Manual Volume I). In examining the bills for haulage charges it should be seen that in the case of postal vehicles the cost of replacement of which, under the existing arrangements, is borne by the Posts and Telegraphs Department, an annual rebate, at the rates prescribed in Appendix 6 to the Posts and Telegraphs, Financial Hand Book Volume II, has been allowed. For this purpose, the capital cost of the R.M.S. vans owned by the Department as appearing in the loose leaf ledgers maintained in the Postal Accounts Offices and the amount of rebate at the fixed percentage on the capital cost should be noted in the Check Register. The Accounting check will consist in seeing that the correct amount of rebate has been duly allowed. The postings relating to capital cost of R.M.S. van etc. noted in the register should be individually attested by the J.A.O. Any subsequent changes in the capital cost of the R.M.S. vans should also be duly noted in the Register and attested by the J.A.O.

Charges for the Eastern Mail Service under the pooling system

12.43. The charges due by the Indian Postal Administration for the Eastern Mail Service appear in the United Kingdom General Account supported by a copy of the 'Assessment Account's showing India's liability for the cost of the Eastern Mail Service. These are adjusted by the Director of Accounts, Postal, Nagpur, under the head 3201 B-Conveyance of Mails – Subsidies to Steamship Companies. The charges are checked against the sanction of the

Government of India accepting the claim of the British Post Offices in respect of India's liability for the Eastern Mail Service.

Remuneration paid to Navigation companies for conveyance of mails

12.44. The amount of remuneration paid in cash to Navigation companies for conveyance of mails is charged in the cash account of the Head Post Office concerned. Checking of the payments should be conducted against the sanction of the competent authority by rioting the sanction in a separate folio of the Check Register and checking the charge in the manner described in para 12 of this Manual.

12.45. Payments of remuneration on account of conveyance of mails for amounts not exceeding Rs. 200 should be admitted on the postmaster's certificate endorsed on the establishment Pay bill to the effect that they are made in conformity with the terms of agreement. As regards payments of such remuneration exceeding Rs. 200 in amount, checks should be conducted with reference to the Contractor's bills duly receipted and stamped showing details of the actual monthly kilometres run and received in support of the charges and with reference to the terms and conditions of the contracts as noted in the Check Register at the time of scrutiny of the contracts. It should also be seen that the necessary certificates prescribed in the P&T Financial Hand Book Volume I (second edition, second reprint) have been endorsed by the Postmaster on the Contractor's bills.

If under the terms of the contracts, any extra payments over and above the fixed, amount of the monthly remuneration are made to the contractors owing to some additional kilometres run or the price of petrol having been more than the basic price of petrol specified in the contract, etc., the correctness of the payments made should be verified with reference to the details shown in the contractor's bills for the relevant months already received and the sanction of the competent authority. In cases where according to the terms of the contract a reduction in the fixed amount of the monthly remuneration is necessitated due

to the actual monthly kilometres run falling short of, the kilometres as per the scheduled trips or the price of the petrol having been less than the basic price of petrol specified in the agreement, the amount recoverable from the contractor should be placed under objection and the adjustment watched through the Objection Book.

NOTE - Formal sanction to cover extra payments on account of increase in the amount of subsidy paid for the conveyance of mails need not be insisted upon in cases where they are due to increase in the basic price of petrol or in the number of working days in a month, as these are easily susceptible of independent verification.

Check of Inter-Circle payments

12.46. The Head of a circle can authorise the payment to be made by another post office in special cases where it is considered necessary to make payment through the agency of another post office and the expenditure is treated as a final charge in the accounts of the unit in which payment is made (vide note 1 below rule 152 of the Financial Hand Book Volume I, (Second edition, second reprint). The Accounts Officer of the paying Circle should classify the expenditure in the final head of account and pass on the voucher together with the sanction to the Accounts Officer of the Circle where the claim originated, for check under the prescribed rule and return. In the case of vouchers containing other charges, an extract of the charges relating to the Accounts Officer of the originating Circle should be prepared separately in Form Y-92 and forwarded to the Account's Officer for similar action. The return of the voucher (or the extract in Form SY-82) after check should be watched through a separate register to be maintained by the Accounts Officer of the paying Circle.

Commission on Indian Military Pension Payments

12.47. The commission on Indian Military Pension Payments (vide rule 133-135 of P&T FHB Vol. II read with paras 9.98 and 9.99 of Postal Accounts Manual Vol. I) should be calculated and adjusted in the monthly account by per contra debit to the head 3201 B-I Post Offices deduct payments of Military Pensions and subsistence Allowances and debit to the Defence Department.

National Saving Stamps

12.48. Deleted

12.49. Deleted

CHAPTER XIII

CHECKING OF RECEIPTS

ADVERTISEMENT RECEIPTS

Receipts from Book Stalls in Postal Building

13.01. The Publicity Society of India Limited has been authorised' to open books stalls in Postal buildings on certain conditions vide Rule 190 of the Post and Telegraphs, Financial Hand Book, Volume I, (Second Edition) Second Reprint. The Society's accounts should be checked annually by a Group A or B Officer of the Postal Accounts Office, Calcutta. Soon after the end of the March the Postal Accounts Office should ask the managing Director of the Society to send his books and connected contracts. On receipts of documents the following checks should be exercised: -

- (1) The extracts of contracts received from the various Heads of Circle should be checked with the Society's register of contracts and the Contracts themselves.
- (2) The register of contracts should be examined to see whether particulars of amounts received by the Society have been posted against each item. These entries should then be checked with the corresponding entries in the Cash Book and the share due to the Department calculated.

The Managing Director should then be asked to the share in the Calcutta General Post Office. When credit is traced, it should be classified to the head "Advertisement Receipts" under 1201 (200) (02)-(06) Post Receipts 6 – Other Services & Service fees."

The intimations received in Posts and Telegraphs Offices from the Publicity Society of India Limited in accordance with the provisions of Rule 188 of Posts and Telegraphs, Financial Hand Book, Volume I (Second Edition), Second Reprint, should be checked during Internal Check inspection.

Recovery of dues on Posts and Telegraphs Buildings Assessment of rent

13.02. Under Rule 487 of the Posts and Telegraphs, Financial Hand Book, Volume I (Second Edition), (Second Reprint), statement of assessment of rent, current revision statements" in -respect of residential and non-residential buildings' are received in the Branch Accounts Office concerned from Heads of Circle. These statements should be generally examined to see that the rules for calculation of standard rent have been followed and that the sanction of competent authority for assessment or revision of rent, etc., has been obtained, in each case. The capital cost as entered in the statement should be verified from the Register of Lands and Buildings and the statements returned to the Heads of Circles with certificate of verification.

The Postal Accounts Office should see that the Heads of Circle furnishes the annual certificate that standard rents have been revised during the year, where necessary, under S. R. 324, vide Rule 487 of Posts and Telegraphs, Financial Hand Book Volume 1 (Second Edition, Second Reprint).

Recovery of Rent

13.03. The Postal Accounts Offices will receive printed copies of lists of residential buildings from Heads of Circles in respect of such buildings in their respective circles (vide Rule 489 of Posts and Telegraphs, Financial Hand Book, Volume I, (Second Edition) Second Reprint). Monthly returns of rents recoverable from the occupants will also be received from the officer-in-charge of buildings alongwith the monthly accounts of the Disbursing Officers vide Rule 490(b) of the Posts and Telegraphs, Financial Hand Book, Volume I (Second Edition, Second Reprint).

13.04. On receipt in the Postal Accounts Office, the printed copies of lists of residential buildings should be indexed in the usual way and made over to the Accountant concerned. In respect of residential buildings occupied by Officers whose pay is drawn in Establishment Pay Bills, the Accountants concerned should keep a note of the relevant details of the printed copies of lists of residential buildings concerning their portion of check in a separate folio of the respective Establishment Check Register.

In case where a building is occupied by an officer of an branch other than the owning branch, the Accountant should forward a copy of the printed list of residential buildings to the Account Officer of the occupant to enable him to watch the recovery of the rent and send an intimation every month to the Accounts Officer of the owning branch.

13.05. The Accountant shall be responsible for seeing that due action is taken every month on the printed copies of lists of residential buildings by the officer-in-charge of the building. For this purpose he should see that in respect of all the residential building in his Account charge, a return of rents is received with monthly accounts rendered by the Disbursing Officers concerned. The rent recoverable as shown in the return of rent should be compared with the amount of the standard rent of the building and if the amount received is less than the standard rent it should be seen that the recovery has been made at the required percentage of the occupant's emoluments.

13.06. The monthly return should be specially examined, to see-

- (i) that the amounts specified in the return are actually recovered and credited in the accounts of the Disbursing Officer;
- (ii) that, if the rent on any residential building is not recovered at the full rate shown in the return of rent, the reasons for charging a different rate are given in the column for 'remarks' ; and
- (iii) that the rent, etc., recovered are properly classified and credited to the owning branch indicated in the return.

NOTE - After examination of the monthly return the Accountant should endorse a certificate of recovery as provided for in Form A.C.G.-71.

13.07. All cases of failure in recovery, short recovery, and excess recovery should be promptly brought, to the notice of the Officer-in-charge of the building who will take proper steps in the matter. In case where there is an error in fixing rent on percentage basis, owing to ignorance as to the actual emoluments of the occupant, the Postal Accounts Office should intimate to the Officer-in-charge of the building the correct emoluments of the occupant. Where building remains vacant for a considerable period owing to there being no one responsible for rent, Checker should enquire whether some re-allotment of the quarters could not be made.

All communications to the Office-in-charge regarding recovery of rent should be kept in a separate file, to be opened for each office.

13.08. In each of the following cases a copy of the letter of assessment will be received in the Postal Accounts Office from Head of the Circle.

- (i) Rents recoverable from officers not entitled to rent-free quarters and using as residences, portion of buildings belonging to or hired by the Department for official purpose.
- (ii) Rents recoverable from officers for part occupation of a residential building belonging to the Department, a portion of which is used for office accommodation.

The Accountant concerned should keep a note of the relevant details in a separate folio of the Establishment Check Register and the same procedure as is prescribed for residential buildings belonging to the Department will be observed in these cases also.

13.09. All records with the Officers-in-charge of buildings concerned with recoveries of rents should be checked as prescribed in the rules. The records should also be specially examined to see-

- (i) that there was no omission to send the rent return by the Officer-in-charge to the Disbursing Officer;
- (ii) that due, action was taken by the Disbursing Officer on the rent return and a copy thereof, duly certified was returned by him to the Officer-in-charge; and
- (iii) that proper action was taken by the Officer in-charge in respect of all notices of short recovery, excess recovery and failure on recovery sent to him by the Accounts Officer.

13.10. If an officer of the Posts and Telegraphs Department occupies as a residence, a building not belonging to that Department rent should be recovered, and the credit passed all by the, Department concerned through the Settlement Account/Bank Draft as the case may be.

Special Recoveries

13.11. The recoveries in the following cases should be watched through the Register of Special Recoveries. Recoveries of contributions on account of leave salaries of Government servants subject to the Revised Leave Rules deputed to State Governments or other Departments of the Central Government should, however, be watched through the Register in Form SY-52A and not through the Register of Special Recoveries.

1. Recovery of contract money or licences fees from professional letter writers in Posts and Telegraph Offices. The amount recoverable is communicated by the sanctioning authority.
2. Recoveries from motor mail contractors for the privilege of carrying mails.

NOTE 1 - Before filing the sanctions, or statements, the J.AO. should see that necessary particulars has been entered in the Register.

NOTE 2 - The entries in the Register of Special recoveries should, be reviewed by the J.A.O. with a view to see that the postings against these items have been correctly made.

13.12. The Register and Broad sheet of Special Recoveries should be maintained for each circle in Form S.Y.-188-D. If the Head of the Office Considers it necessary that a separate register and broad sheet should be maintained in respect of each office or a group of offices in a Circle, a consolidation for the whole Circle showing the total amount recovered should be made in order to effect an agreement with the booked figures.

Contribution from Private individuals

13.13. Recoveries of amounts due, from private individuals) on account of the cost' of experimental Post Offices etc, (vide Rule 21 of the Posts and Telegraphs Financial Hand Book Volume II), should be watched through the register of special recoveries.

Foreign Service Contributions

13.14. Model regulations for the check of receipts relating to Foreign Service Contributions are reproduced in the Annexure to this Chapter.

13.15 to 13.18. - Deleted.

Prepayment of postage in Inland unregistered packets

13.19. Postage on inland unregistered packets posted by firms and individuals who have a very large number of such packets to post is in some cases accepted in cash in Post Offices specially authorised by the Heads of

Circles (vide Rule 17 of Posts and Telegraphs, Financial Hand Book, Volume II). The collections are credited in the Schedule of Unclassified Receipts each item being supported by the memo of postage and the Post Office Treasurer's receipts passed thereon. The number of packets posted as well as the rate per packet charged are shown in the memo from which the calculation for the total postage realised (as is also shown in the memo) should be checked' and seen whether it agrees with the amount shown in the Treasure's receipt pasted on to the Memo of postage Unclassified Receipts. It should also be seen that the Treasure's receipt pasted on to the. Memo if postage is in serial order. Whenever there is any break in the serial number of the receipts, enquiry should be made from the Postmaster as to the reasons of such breaks. Spoilt receipts or receipts not issued through ever sight or otherwise should be called for and destroyed by the Branch Officer.

NOTE - The procedure detailed above will be followed in regard to prepayment of inland ordinary registered articles of letter mail vide Rule 17-A of the Posts and Telegraphs Financial Hand Book Volume II. "

Posting of Newspapers without pre-payment of postage

13.20. Whenever a licence is issued by the Head of a Circle under Rule 8-A of Posts and Telegraphs Financial Hand Book, Volume II; an intimation regarding the name of the Registered Newspaper Organisation and the amount of Security Deposit accepted from it as well as the form in which accepted, is sent by him to the concerned Accounts Officer. A copy of the fortnightly bills presented to the Newspaper for payment is also received in the Accounts Office from the Postmaster concerned of watching the credits in the schedule of Unclassified Receipts for the amount covered. These credit should be classified under "1201(101) (03) Postal Receipts (1) Postage realised, in cash".

A manuscript Register the form prescribed below will be maintained by each Postal Accounts Group for purposes of watching the necessary credits in the schedule of Unclassified Receipts. A separate page of the Register should be set apart for each of the Registered Newspapers and the amount of Security Deposit should be noted on the top of the page, the entry being attested by the Sectional J.A.O. The amounts of the fortnightly bills noted in the column 'Amount due' should also be attested by him on passing the file orders on the bills. Delays in payment of bills by the Newspaper Managements should be reported to the Head of the Circle concerned. If at any time it is found that the Security Deposit already made is less than the payments for the preceding month, it should be brought to the notice of the Head of the Circle concerned so, that he may take steps to obtain additional securities. The register should be reviewed monthly by the Sectional J.A.O. and Branch Officer 'to whom it should be submitted on the 15th of each month.

Regarding checks to be exercised during Internal Check Inspection, see 69-A of Annexure II of Internal Check Questionnaire in respect of Postal & R.M.S. units.

Name of the newspaper concerned	No. and date of P.M.G.'s letter			Amount of security deposit Rs.....	
Month	Name of Post Office	Particulars of Fortnightly Bills			Amount due
		Due date of receipt	Actual date of Receipt	No. and date of bill	Rs. P.
1	2	3	4	5	6

Amount credited			Balance	Progressive Balance
Due Date	Actual Date	Amount Rs. P.		
7	8	9	10	11

MISCELLANEOUS ITEMS OF POSTAL RECEIPTS

Fees for window delivery tickets and post boxes and bags

13.21. A check should be exercised with a view to seeing prima facie that fees are correctly realised as per rates and conditions laid down in the Posts and Telegraphs Guide, according to the details given in the schedule of Unclassified Receipts. These are not susceptible of any further accounting check centrally:

Recoveries of Lost, Damaged, Insured and other articles

13.22. Recoveries for lost, damaged insured and other articles should be watched through the Register of Special Recoveries vide Para 13.12 and checked with reference to the intimation of recovery received from the Head of a Circle or other authority. The credit should be taken to the proper head under "Major Head 1201 in the accounts of the Circle in which the loss occurs in respect of which the recovery is made. Recoveries made in one Circle on account of loss occurring in another Circle should be passed on through the head "Remittances" for adjustment in the accounts of the Circle concerned.

Overhead Charges Realised on Stamps and Seals up, plied by the Postal Seals Office Aligarh

13.23. The Accounts office should verify that the amount, advised by the Supdt. of Postal Seals Office Aligarh is duly credited by the Postmaster concerned.

Receipts through Franking Machines

13.24. Receipts on account of postal articles and state telegrams franked with the impressions of Franking Machines are credited in the Post Office accounts (vide Rule 186 of Posts and Telegraphs, Financial Hand Book, Volume I, (Second Edition), Second Reprint). The Postal Accounts Office will classify the credits as "Postage realised in cash" under Major head 1201(101) (03) or 'Remittance' as the case may be.

In cases, however, the same machine is used for franking telegrams as well as postal articles, the total credits afforded in the Post Office accounts will, in the first instance, be taken to the head "Postage realised in cash". On receipt of the monthly statement referred to in Article 309-A of the message Revenue, Audit Code, an adjustment will be made in the postal Accounts Office transferring the telegraph share of the credit from the head "Postage realised in Cash" to the head 'Remittance'. A similar procedure will be observed when such receipts are adjusted by book transfer.

Receipts collected by Railway Mail Service Offices

13.25. The duty of checking such receipts rests with the administrative officers. A monthly statement showing particulars of all miscellaneous sums paid into Post Offices by 'Railways Mail Service Officers' is however, received in the Postal Accounts Office from the Superintendent of the Railway Mail Service Division concerned for verification (vide Rule 73 of the Posts and Telegraphs, Financial Hand Book, Volume 11). The items shown in the

statement should be verified with the actual credits in the cash accounts and the statement returned.

Sale of Publications, Books of Blank Forms etc.

13.26. (i) The opening balance shown in the statement mentioned in Rule 192 of Financial Hand Book Volume I (Second Edition, Second Reprint) should be verified with the closing balance of the previous month.

(ii) The arithmetical computations in the statement should be checked vide Paras 3.06 and 3.19, of Postal Accounts Manual Vol. I.

(iii) The total sale proceeds as shown in the statement should, be agreed with the corresponding credit in the accounts and the word 'agreed' endorsed over the dated initials of the accountant.

(iv) The correctness of the classification should be checked.

Miscellaneous

13.27. The miscellaneous items of receipts of the Department are credited to the detailed head 'Other Items' under Fees and other Receipts in the proper section under head 1201. The items of such receipts are detailed in Appendix 5 to the Postal Account Manual. Unless otherwise indicated in this as well as the other volumes of this Manual these items of miscellaneous receipts are not susceptible of any check.

NOTE - The credits appearing in the Schedule of unclassified receipts on account of fees for information supplied to Municipalities, Village Panchayats, District Local Boards, Notified Areas, Town Area Committees and Cantonment Boards in connection with their work of levy of duty on postal parcels should, however, be checked with reference to the receipted copy of the statement which is required to

be forwarded to Accounts. The amount will be classified under "Postal Receipts, Fees and Other Receipts Other Items".

13.28 Transit charges due to or, by the Indian Posts and Telegraphs Department on account of the conveyance of letter mails over the Dhanushkodi Talaimannar Service, the Natal Line and the Indian and African Lines are generally settled through the Liquidation Account of the International Bureau at Berne. The payment of amounts due by India is arranged by the Bombay General Post Office by means of cheque or drafts. Cheques or Drafts are received in the same office in payment of amounts due to India unless otherwise provided for (vide Rule 152 of the Foreign Post of Manual). The credits and debits appearing in the accounts of the Bombay General Post, Office are adjusted in the Postal Accounts Office to the head "Head -1201 Receipts from other Postal 1 Administrations and (c) Deduct-Payments to other Postal Administrations" respectively.

In the case of Great Britain and Northern Ireland, however, the balance of the liquidation account is adjusted through the General Account' between India and United Kingdom and Northern Ireland vide para 3.189 of Postal Accounts Manual Volume II.

NOTE - The procedure regarding settlement of Transit charges for the (conveyance of Parcel Mails over the Dhanushkodi Talaimannar Service, the Natal Line and the Indian and African Lines is laid down in Para 3.189 of Postal Accounts Manual Volume II.

ANNEXURE

(Referred to in paragraph 13.14)

Model Regulations for the Checking of receipts relating to Foreign Service Contributions

1. Foreign service means service in which a Government servant receives his pay with the sanction of Government from any source other than the Consolidated Fund of India or of a State or the Railway 'Fund or from a company working, as State Railway.

Foreign Service falls into two main divisions viz.', foreign service in India and foreign service out of India according as the foreign employer is in or out of India, the country of employment of the lent officer not altering or determining the character of foreign service.

2. In respect of Foreign Service in India, contributions are recoverable for both pension and leave salary but in respect of Foreign Service out of India, contributions for pension only are recoverable.

NOTE - In the case of a temporary Government servant, it is for the Government concerned to decide whether or not to recover pension contributions having regard to the probabilities of the Government servant qualifying for a pension.

Passage contributions are also recoverable for Government servants entitled to passage concessions in accordance with the instructions issued by Government from time to time.

Government servant who is a subscriber to the Contributory Provident Fund (India) and who is transferred to Foreign Service shall pay

monthly subscriptions calculated on the rate of pay drawn in Foreign Service. The foreign employer or the officer himself according to the arrangement made shall pay in addition for the period of active foreign service, at such times as Government may prescribe in each case, a contribution determined by the formula $X \times XY$, where "X" equals the amount which would have been credited monthly to the subscriber's account in the Provident Fund had he not proceeded in foreign service, the rate of pay drawn by him in foreign services being regarded as his "emoluments" for the purpose and "Y" equals the fraction which the amount recoverable as leave salary contribution bears to pay drawn in foreign service.

When an officer of the Indian Police is lent by a state Government to foreign service or for service in a Commercial Department, the foreign employer or the Department concerned should pay along with the contributions for pension, passages, etc., a proportionate contribution towards the uniform and charger grants as noted below:-

- (i) Contribution at the rate of Rs. 7.17 a month towards the charger grant of Rs. 600 admissible after 7 years.
- (ii) Contribution at the rate of Rs. 3.35 a month towards the uniform grant of Rs. 400 admissible after 10 years.

These contributions are payable during the period of leave also.

3. Contributions should be recovered at the rates prescribed by Government from time to time on behalf of Government' servants lent on foreign services. The contributions are payable by the Government Servant himself unless the foreign, employer consents to pay them.

4. A copy of the orders sanctioning a Government servant's transfer to Foreign Service must always be communicated to the Accounts Officer by the authority by which the transfer is sanctioned. The Government servant himself should without delay, communicate a copy to the officer who checks his pay and take his instructions as to the officer to whom he is to account for

the contributions report to the latter officer the time and date of all transfers, of charge to which he is party when proceeding on, while in and on return from foreign service, and furnish from time to time particulars regarding his pay in foreign service, leave taken by him, his postal address and any other information which that officer may require.

NOTE - (a) In the case of Foreign Service out of India the "Accounts Officer" is the Central Accounting Authority.

(b) In the case of Foreign Service in India:-

(i) if pay in foreign service is paid from a Government Treasury and is subject to check by an Accounts Officer, of Government, the Accounts Officer is such P&AO.

(ii) Otherwise, the Accounts Officer is the Accountant General of the State in which the Municipality; Port Trust, or other body concerned is situated.

(c) In the case of Government servant in, Commercial Department e.g. Railways and Posts and Telegraphs employed on foreign 'service in or out of India, the "Accounts Officer" is the Accounts Officer of the Department concerned.

5. In order to exercise a check over the recovery of contributions a register in Form "A" should be maintained by the Accounts Officer in which should be noted:-

- (i) all orders of the competent authority sanctioning the transfer;
- (ii) the date of making over charge' and receiving charge of the new post in foreign service;
- (iii) the particulars of leave enjoyed by Government servants while in foreign service; and

- (iv) orders subsequently received regarding a Government servant in foreign services as the orders issued by the Accounts Officer for recovery of interest or of contributions in arrears and the cause of the contributions ceasing to be realised owing either to retransfer, death, dismissal, or any other cause.

NOTE - The fact of transfer to foreign should be noted in the Service Book and Gradation list of the Estt.

6. A Broadsheet in Form "B" should be maintained by the Accounts Officer for watching the, correct and punctual recovery of contributions in respect of Government servants lent to Foreign Service. The contributions shown in the Treasury Cash Accounts as well as these received through the Exchange Account or the Settlement Account, as the case may be, should be posted into the Broadsheet and that total reconciled with the Detail Book.

7. Government servant inn foreign service should be given prompt intimation when their contributions fall into arrears, and informed of the penalties to which they become liable under the rules prescribed by Government for non-payment.

8. In the case of recoveries made under Rule 127 of the Fundamental Rules (and subsidiary Rules framed there-under), or under Articles 783 or Articles 802 of the Civil Service Regulations, or on account of establishments in Foreign service of the third kind under Article 750 of the Civil Service Regulations (fifth edition original) where the rates may be subjected to frequent changes, the Accounts' Officer may, if the combined Form "C" is considered, unsuitable, allow, at his discretion the use of a separate register and a broad sheet in Form "D" and "E" respectively.

The particulars of such recoveries should be entered in Form "D" a separate number being assigned to each recovery. The recoveries actually made

should be posted monthly into the Broadsheet in Form "E" described in Regulations 5 and 6.

9. Contributions for leave salary at the rates laid down for Foreign Service contributions. and payable in respect of period of duty only excluding leave of all kinds taken under the borrowing, Government are also recoverable in respect of Government servants subject to Revised Leave Rules, 1933, and transferred to or from a Commercial Department or to or from another Government although such transfers are not technically foreign service. These recoveries will continue until the Government' servant is permanently transferred to the borrowing Department or Government and should be watched through a Register in Form No. S.Y. 52-A.

NOTE - In the case of Group C and D Government servants, the Heads of Offices communicate to the Postal Accounts Office all transfers of such Government servants to other Governments or Departments. The procedure is in other respects the same as in the case of Group A or B Government servants. The date of making over while proceeding on service under the borrowing Government and the date of taking over On reversion to the service of the lending Government should be entered in the Register at the time of check of the establishment pay, bills, and cases, if any, not reported by the heads of offices should be taken notice of and, duly registered for watching recoveries.

For simplification of adjustments on account of allocation of Leave Salary and pensions between Departments of Central Government, Government of India has since issued instructions vide Ministry of Finance O.M. No. F.-2 (117)/76/SC dated 26th December, 1977 as follows:-

The rules in regard to allocation or sharing of the liability on account of leave salary and pensionary charges of Government servants with service under more than one Department among the Departments of the Govt. of India including Railway, P&T and Defence Departments contained in Appendix 3 B II and B IV to Account Code Volume I have been under review of the Govt. of India for some time. After consideration of the various issues and keeping in view the need for simplifying inter-departmental adjustments, it has been decided to dispense with the system of allocation of leave salary and pension among the departments of Central Government as specified below.

(a) *Leave Salary-* The existing system of allocation or sharing of the liability on account of leave salary or payment of leave salary contribution by one Department of Central- Government to another will be dispensed with. The liability for leave salary will be borne in full by the Department from which the Government servant proceeds on Leave, whether it is his parent Department or a borrowing Department with whom he is on deputation.

In the case of Government servants who avail of leave on termination of their deputation period the liability for the leave salary will be borne by the Department which sanctions the leave.

(b) *Pensions-* The liability for pension including gratuity will be borne in full by the Department to which the Government servant permanently belongs at the time of retirement. No recovery of proportionate pension need be made from other Central Departments under whom he had served.

(c) *Contributory Provident Fund-* The liability for Government contribution will be borne by the parent Department and no share of contribution will be recovered from any borrowing Deptt.

10. These orders will take effect from 1st January, 1978 and will apply to all cases of leave salaries paid and pensions sanctioned on or after that date.

CHAPTER XIV

ENTITLEMENT AUTHORISATION AND DRAWAL OF PAY AND ALLOWANCES OF GAZETTED GOVERNMENT SERVANTS

14.01 The provisions contained in this chapter are applicable to the authorisation of pay and allowances etc., of the Grade A & B officers of the Postal Branch. The claims on account of Pay and Allowances of these officers including those received in settlement account should be checked as prescribed in the rules.

14.02 The record from which the payments of pay and allowances of these officers are authorised is the service book or the officer.

14.03 From 1-4-76 the drawal disbursement of pay and allowances of the Group A & Group B government servants, by heads of offices in Ministries/Departments and their lower formation has been prescribed by the Ministry of Finance Department of Economic Affairs (Budget Division) in their memo No- F-I0(9)-B(TR) 76 dated 28-2-76]. The following instruction may be kept in view for the drawal and disbursement of pay and allowances:

- (i) The system of issue of pay authorisation by the Postal Accounts Office has been discontinued in respect of the officers except in respect of officer covered under items (ii) and (iii) below and instead the determination of entitlement of such officers will be done by the Heads of, Offices in the same manner as for C & D Staff working under them.
- (ii) The entitlement authorisation in respect of Heads of divisions/offices A.Os posted in the Postal Accounts wing will be issued by the Postal A/c Office of the concerned circle.

- (iii) The entitlement authorisation in respect of heads of circles and IFA in the circle will be issued by the G.A. Section of the Postal Accounts Wing of the Dte.,
- (iv) The pay and allowances of these offices will be drawn on the same form (ACG-20) prescribed for other staff and acquittance obtained on the pay bill themselves or on acquittance rolls as may be found convenient.
- (v) Drawal of claims of Group A and Group B officers in the regular bill forms prescribed further will be governed by the rules in P&T Financial Hand Book Volume I and other departmental codes and Manuals relating to these staff.
- (vi) The officer may receive payment by cash or cheque.
- (vii) The concerned drawing officer will prepare the bills for the officer on the basis of rates already available with him provisionally and subject to adjustment on receipt of service record and actual entitlements.
- (viii) The disbursing officer will make disbursement to these offices as per departmental rules and will maintain the necessary record on the same line as for the other staff.
- (ix) The procedure for maintenance of retrenchment register, submission of schedules of recoveries of GPF, Loans and Advances, License Fees etc., prescribed for other staff will apply mutatis mutandis to these staff also.

**Verification of Substantive Pay of Group C Government Servants
Appointed to Officiate in Group B Post**

14.04. Whenever a grade C government servant is appointed to officiate in a Group B post, the correctness of the details like substantive pay etc. must be verified before proceeding to determine the entitlement to the pay of the

officiating officer. Such verification should be conducted with reference to the service book.

14.05 The entitlement authorisation in respect of heads of Divisions/Offices/ Accounts Officer " posted in the Postal Accounts Wing are issued to the officer concerned (Copies being endorsed to the disbursing officer concerned to whom payment is authorised) in the prescribed form indicating the rate of pay, special pay, if any, allowance etc., to be paid from specified dates.

NOTE - Copies of the entitlement authorities issues from offices other than the concerned Circle Offices may invariably be endorsed to the concerned Circle Postal Account Office for keeping record in the salary check Register to enable it to exercise necessary Checks on the drawal of pay and allowances of Group A or B Officers.

14.06 A fresh entitlement authorisation should be issued whenever:-

- (a) an efficiency bar or any other bar against the particular increment is removed.
- (b) any increment is due.
- (c) there is change in emoluments otherwise than by accrual of increment in the ordinary course:
 - (i) when the government servant is transferred outside or beyond the time scale or;
 - (ii) whenever he is transferred from one over-lapping time scale to another or from one time scale to another :
 - (iii) whenever he proceeds on leave at any kind or returns from it.
- (d) he is appointed to a temporary post or reverted therefrom.

- (e) the stage of the time scale at which there is a pause is reached or (e) whenever an officer is transferred from one post to another involving any change of designation even if there is no change in emoluments.

14.07 The following documents are necessary for the issue of pay authorisation of the Group B Officer on first, appointment in government service;

- (i) formal orders of appointment;
- (ii) orders relating to creation or continuance of a temporary post or an intimation giving full particulars of the post if already sanctioned to which appointed;
- (iii) certificates of assumption of charge (indicating forenoon/afternoon of the day); and
- (iv) certificate of the administrative authority to the effect that medical certificate of physical fitness in case of appointment for a period exceeding three months has been obtained in the prescribed form and kept on record.

14.08 In the following types of cases apart from the orders of appointment, sanctions to the Posts and charge certificate, the following additional documents are required for issue of entitlement authorisation :-

- (a) On Promotion from a Group C post
 - (i) L.P.C. from the last disbursing officer; and
 - (ii) service book duly completed upto the date of promotion to the post.
- (b) On transfer from one circle to another
 - (i) L.P.C. duly countersigned by the previous Accounts Officer, statement of a Service.
 - (ii) orders containing the terms of appointment on deputation from a State or from a Service;

(c) On deputation abroad

- (i) orders containing terms and conditions of deputation;
- (ii) charge certificate when an officer is required to band over charge, otherwise an intimation about the dates of commencement of deputation ; and
- (iii) last pay certificate.

14.09. As a general rule 'perpetual' or 'permanent' entitlement authorisation should be issued except in cases where:

(i) The post is temporary or the appointment has been made for a specified period.

(ii) House rent/compensatory allowance or other such allowances are drawn on certain percentage of pay and vary with every increase or decrease in pay.

14.10 In cases in which the standing entitlement authorisation (indicating the time-scale and date of increment) have been issued and increment fall due in a month, fresh entitlement authorisation for the periodical increments due from the first of the month in which it becomes due should be issued before the 15th of the month.

14.11. The increment above the Efficiency Bar stage cannot however be authorised in a 'permanent' entitlement authorisation. In order to keep watch that such entitlement authorisation are issued without fail a manuscript register of increments should be maintained in the Estt. Section, the accrual of increment to officiating Group A or B officers and the prompt issues of entitlement authorisation in such cases will also be watched through the same register.

FORM "A"

Register of increment for the month of.....
 for service in..... substantive cadre.

Name of Officer	Designation	Scale of Pay	Date of increment	Particulars of pay authorisation	Remarks
1	2	3	4	5	6

FORM "B"

Name of Officer	Designation	Scale of Pay of officiating posts	Period of officiating	Date of completion of officiating service for one or more completed years
1	2	3	4	5

Date of accrual of increment in officiating scale	Pay after increment in officiating scale	Particulars of pay authorisation	Remarks
6	7	8	9

14.12. When any Group B government servant gives notice that he is about to take leave preparatory to retirement or to retire or when he is placed under suspension or when he is approaching the prescribed limit of "his service after which his retirement is compulsory or when a contract officer or an officer purely in temporary service goes on foreign service in or out of India and also immediately on receipt of news of any government servant's death, it should be incumbent upon the Account Officer to ascertain immediately from the estate officer (CPWD) or other officer in-charge of the building occupied by the Government servant, the demands on account of rent, services and electric charge etc., for occupation of buildings owned or released by the Government and adjust them.

Provisional Payment

14.13 Provisional payment of pay and allowances and leave salary can be made in accordance with the orders of the government on the subject and also at the discretion of the Director/Deputy Director of Accounts (Postal) to avoid unnecessary hardships to the officers without involving undue risk allowing original payments, the following principles should be observed:-

- (i) Provisional payment should normally be made on a request received from the authority that is competent to sanction the

payment and the request should indicate the period (which should be short) for which the payment should be passed provisionally.

- (ii) The officer should be clearly informed that the payment is provisional. Appropriate registers should be kept to watch the receipt of the final orders and that the provisional payments do not extend beyond the period for which they are authorised.
- (iii) In case where sanction of legislature or Parliament is necessary, provisional payment should in no case be made even if the Government makes a request with an assurance that the legislation will be passed shortly.
- (iv) Permanent government servant may be authorised entitlement of pay and allowances on the basis of substantive pay, when sanctions to the continuance of temporary posts held by them have not been received by the drawing and disbursing officer or by the Postal Accounts Office.

14.14. The undermentioned advances may be drawn by a Group B. Government servant from the disbursing unit on the authority of the sanction or a duly certified copy thereof appended to the bill :-

- (i) Advance on transfer.
- (ii) Advance on tour.
- (iii) Advance on account of travel concession during leave whenever admissible.
- (iv) Advance in lieu of leave salary, whenever admissible.
- (v) Advance for medical attendance and treatment.
- (vi) Advance of travelling allowance in respect of journeys to place of settlement or retirement, performed during leave preparatory to retirement.

14.15. Advances of pay and allowances, to Grade B Government servants under proper sanction must, like pay and allowances be scrutinised.

14.16. Advances of pay and T.A. made under proper sanction to a Government servant on transfer to enable him to join his post or in other circumstance will be recorded by the adjusting circle account office in the relevant columns of the objection book through which their recoveries will be watched.

14.17. In the case of government servant taking advances of pay and travelling allowances on reversion to the lending Government, the procedure will be as follows:-

- (i) The Accounts Officer of the borrowing Government should be responsible for adjustment of the recoveries as the advances will remain outstanding in his book; and
- (ii) The Accounts Officer of the lending government should be responsible for effecting recovery of these advances. On receipt of the last certificate in the case of Grade C Government servant from the Accounts Officer of the borrowing government the Accounts Officer of the lending government should take the items to his objection book without making any account adjustment and watch the submission of the adjustment travelling allowances bill and the recovery of the advance of pay granted by the borrowing Government. The amounts of the advances instead of being taken to the column 'Advances Recoverable' should be taken to the column 'For other reasons' under the Head. 'Items adjusted but awaiting clearance in the Objection Book.'

- (iii) Advances of House Building and advances for purchase of Motor conveyances should be recorded in the entitlement register and in the event of a Government servant being transferred to another Accounts Circle or Department, the un-recovered balance should be noted in the Last Pay Certificate.

14.18. (a) The debits on account of the first as well as subsequent instalments of House Building Advance granted to Central Government Servants should be adjusted in the books of the Accounts Officer who authorises payment of the first instalment of the advance. The debits for all instalments of the loans will thus be accumulated in the books of the first Accounts Officer-Adjustment of credits in respect of recoveries effected from the Central Government servants should be made as under:-

- (i) Credits in respect of recoveries effected before drawal of the final instalment of the Advances should be passed on the first Account Officer for adjustment. After adjustment of the final instalment of the loans, the net debits after adjustment of credits, if any, in respect of the recoveries made in between should be passed on by the first Account Officer to the Account Officer in whose circle the Government servant is working then, for watching subsequent recoveries.
- (ii) Credits in respect of recoveries effected after disbursement of the final instalments of the loan should be adjusted in the circle of Accounts in which the recoveries are effected. When Central Government servants are transferred to a different circle of Account, after the drawal of the entire amount of the advance, the balances of advances outstanding against the Central Government Servant at the time of the transfer shall be transferred to the new accounting circle for watching subsequent recoveries.
- (iii) The transfer of balances will be effected in the Postal Accounts Office under the Head of Accounts 'F-Loans and Advances-(a) 1

Loans to Government Servant-House Building Advances (Non Plan)' its plus and minus credits in the books of the transferring and receiving Accounts officers, respectively, without affecting the debits for the year and the budgetary position thereby.

- (iv) At the time of transferring the balances, the transferring Accounting Accounts Officer should intimate the Account Officer receiving the balances, the full particulars of month-wise recoveries effected in the circle as well as the previous circle of account to enable him to determine the correct amount of interest accruing on the loans.

(b) In the case of other advances (except those paid from Provident Fund), also, the debits for the balances outstanding against a Central Government servant transferred to another account circle (though remaining under the Central Government) should be passed on to the Accounts Officer of the latter Circle for watching subsequent recoveries.

The procedure for the transfer of balances will be the same as laid down in sub para (iii) and (iv) to clause (a) above.

NOTE - In the case of All India Service Officer belonging to a State cadre on deputation to the Central Government the balance of advances for purchase of the motor car or other conveyance paid by the Government and remaining outstanding at the time of the officer's reversion to the State Government shall be transferred in the same manner as laid down in sub-para (iii) and (iv) to clause (a) above to the new accounting circle for adjustment in the Postal Accounts Section and for watching subsequent recoveries and adjusting them to the credit of the Central Government in his books.

(c) In the case of Central Government Servants temporarily lent by the Postal Branch to a State Government or Vice Versa the credits for the

recoveries of House Building Advance, Motor Car Advance or Advances for purchase of any other conveyance, sanctioned by the lending government will be passed on to the Accounts Officer of the Government.

NOTE – See note below clause (b).

Service Books and Leave Accounts

14.19 Whenever a Grade C Government servant is promoted to officiate in a Grade B Post his service book and leave account should be called for. The leave account should be checked from the date, if any, from which the leave entries were last verified and it should also be seen that leave salary debitible to other departments has been duly debited by opening the necessary subsidiary Accounts.

14.20 The Accounts Officer who is required to certify to the admissibility of leave applied for by a Group A or B Officer should before signing the report on the title to leave, satisfy himself as to the correctness of the entries in the leave account. The Accounts Officer should also check and attest all corrections, postings and changes in the leave accounts. Subsidiary leave accounts should be checked and attested by the Accounts Officer when an officer proceeds on leave and when he returns to duty.

Scale Check

14.21 With a view to ensure that the number of officers on duty in each grade, in each class of services does not exceed the sanctioned number of permanent and temporary posts, a simplified Scale Check Register will be maintained in the Entitlement Section in the proforma indicated below:-

Left hand side of the register

Sanctioned strength as on 1st March

Name of Service	Authority No. and Date	Date from which the change is to take place	1 st September addition and reduction	Remarks
<i>Right hand side of the Register</i>			Total No. of permanent posts as on 1 st March / 1 st September.	Total No. of temporary posts on 1st March/1 st September.
Name of the Officer	Events and Date	Authority No. date	Date of event	Duty leave

14.22. The number of sanctioned posts both permanent and temporary as on 1st March and 1st September each year will be shown on the top of the left page or pages assigned in the Register. On the right hand side page or pages the names of the incumbents of posts who are on duty against each post on 1st March and 1st September will be indicated, thereafter the names of the incumbents who are on leave or under suspension will be entered it will then be verified that the total No. of men on duty in regular posts and in officiating arrangements do not exceed the total sanctioned strength. The monthly posting from April to August and October to February need be made only in respect of any changes on account of leave, retirement, suspension, etc., and on the date of events it will be ensured that the total No. of men on duty on that particular date does not exceed the sanctioned strength. The register will be put up to the Accounts Officer for his review on the 10th of the Second Month following the month of event in addition to 10th of May and 10th of November each year.

14.23. For exercising the check that the temporary posts are not retained beyond the date upto which the posts have been sanctioned, fly leaves, will be maintained by G.B. Section of Postal Accounts Office. The particulars of each sanction i.e., the No. and date, the period for which the post is sanctioned with dates, if any, the name and the period upto which the post was held by the person concerned, will be filled in. While issuing the entitlement authorisation, it will be ensured by a reference to the register that the sanction for the post is kept current.

14.24. Deleted.

14.25 Deleted.

Domicile

14.26. Every claim for non Asiatic Domicile is examined by the Union Public Service Commission and a formal order of the Government of India is issued on every claim to non Asiatic domicile accepted by them which is communicated to the Accounts Officer cancelled.

14.27. On the finding of fact, Director/Dy Director should be satisfied with the decision of the Government of India-cum-Union Public Service Commission and accept as final the Government of India's decision communicated to him. He should not by its own proceedings call either for information regarding domicile or evidence on which a decision to the Government of India is based.

NOTE - The examination by the Union Public Service Commission will be necessary in the case of those Government servants only whose domicile has hitherto been held to be Asiatic or has not definitely been determined, and who claim 'Non- Asiatic domicile'.

Receipt and custody of nominations under the CCS (Pensions Rules) 1972

14.28. Every nomination made and notice of cancellation given by a officer under Rules 53 (i) and 55 (7) of the CCS (Pension Rules) will be retained with his service records.

14.29. An acknowledgement in respect of the nomination or cancellation thereof should invariably be furnished to the Officer concerned.

14.30. Nomination forms and other correspondences connected therewith including acknowledgement should be treated as confidential.

Foreign services

14.31 The following procedure is to be observed in the case of officers lent on Foreign Service.

14.32 When a Government servant is transferred to foreign service, the, Head of the, Office, under whose account control he was before transfer to the foreign service, should send a copy, of his last pay certificate along with a copy of the record of his service (including leave account) to the Accounts Officer who is to act as Accounts Officer to enable the latter to watch the recoveries of leave salary and pension contributions during the period of foreign services.

14.33 The Accounts Officer responsible for watching recovery of foreign service contributions shall be responsible for other functions such as fixation of pay, authorisation of increments, reporting on the title to leave and authorising leave salary, etc; if any, arising in respect or the period when the officer is on foreign service.

14.34. While the officer remains in foreign service admissibility of any leave applied for by him is to be got certified by the Accounts Officer responsible for watching the recovery of leave and pension contributions before it is sanctioned. The payment of leave salary is authorised direct to the officer through a disbursing officer of the Postal Branch by the Accounts Officer on receipt of a copy of the orders sanctioning leave, whether by Government or by

the foreign employer, and a LPC from the foreign employer showing the date upto which payment has been made by him for the duty period. A LPC is again issued by the Accounts Officer and the compensatory allowances admissible during the period of leave should also be certified by the Accounts- Officer and indicated in the certificate' of admissibility of leave. The payment of compensatory allowances during the period of leave while on Foreign Service continues to be made by the foreign employer, himself as the incidence of such allowances is to be borne by the foreign employer.

14.35. The payment of advance from the Provident Fund to an officer on Foreign Service is to be arranged by the Accounts Officer who maintains his provident fund account.

14.36., The first payment on reversion from Foreign Service should also be authorised on receipt of inter alia of a LPC from the foreign employer.

Preparation of Pension papers

14.37. As required under Rule 62 of CCS (Pension) Rules, Pension papers of Grade B Government Servants shall be prepared in the Entitlement Authorisation Section of the Office of the Director/Dy. Director of Postal Accounts in those cases where the' Entitlement Authorisation Section issues the Entitlement Slip. The work of preparation of pension papers will be taken up one year before the date on which a Government servant is, due to retire an superannuation or on the date on which he proceeds an leave preparatory to retirement whichever is earlier.

14.38. The Entitlement Authorisation section will prepare the pension cases complete in all respect and send them to the Pension Section for checking and issue of check enfacement, etc. including the Pension, Payment Orders.

NOTE- The verification of qualifying service under Rule 32 of CCS (pension) Rules after completion of 25 years of services by Group B

Officer will be done by the Establishment Section with, reference to the record maintained in that Section.

14.39. Various returns/documents received as also the registers etc. to be maintained in the establishment section are indicated below:-

- (i) Pay Bills.
- (ii) TA Bills.
- (iii) Medical Bills.
- (iv) Bills for reimbursement of Tuition fees
- (v) Honorarium bills etc.
- (vi) Sanctions for the creation and continuance of posts
- (vii) Appointment/promotion orders.
- (viii) Charge Reports
- (ix) Leave Orders
- (x) L.P.C. etc.
- (xi) Sanctions for grants of compensatory allowances.
- (xii) Sanctions for Advances drawn by G.O.'s
- (xiii) Transfer documents
- (xiv) Applications for processing pension cases.

DETAILS OF REGISTERS ETC. MAINTAINED

Entitlement authorisation register

Register of Check of T.A. claims

Personal files

Register of leave applications.

Broadsheet of M.C.A.

Broadsheet of H.B.A.

Register of M.C.A.

Register of H.B.A.

Register of Personal cases

T.E. Register

Register of Medical bills

Nominations for DCRG / Lists of family members.

Home Town Declaration.

Proper maintenance of following register etc. is watched through an entry in the Sectional Calendar of returns.

	Scale Check Register	Submission to	When due
1.	Review Report of Entitlement authorisation Register	Director	June/Sept./Dec./March (Para 14.07)
2.	Verification Report on nominations register by an Officer other the Branch Officer/Estt. Section	B.O.	15 th June
3.	Physical verification of service books to be made upto date at the interval of 2 years or when the officer	B.O. Annual	Jan. each year (Para 14.32)

Scale Check Register	Submission to	When due
retires whichever is earlier.		
4. Register of increments	B.O.	15 th of each month (Para 14.23)
5. Register of Service Books	B.O. Director	1st of each month (Para 14.32) April/July/Oct/Jan.
6. Broadsheet of MCA advance	B.O.	4 th of the 2 nd month following the month of A/C
7. Register of Provisional Payment	B.O.	End of each month (Para 14.13)
8. Scale checks register of certain classes of officers.	P&T Dte.	For Jan. on 10 th March For April on the 10 th June For July on the 10 th Sept. For Oct. on the 10 th Dec. (Para 2.36)
9. Quarterly report on the outstanding pension cases.	A.O. Pension	15 th of April/July/October/ January (Para 14.38)

In addition to the above mentioned registers, the submission of following registers/ returns is also watches through the sectional calendar of returns.

Bi-Weekly Returns

Scale Check Register	Submission to	When due
Reminder Register (Inward)	JAOs/SO	Every Monday & Thursday
Register showing disposal of leave applications	Do.	Do

Weekly Returns

Scale Check Register	Submission to	When due
Pending Report of Internal letters	AO	Every Monday
Register of ATDs & ATCs	JAO	Do
Review of books of ATS	JAO	Do
Calendar of Returns	AO	Do
Review of Index Register	JAO	Do
Review of register of Sy. Slips received from A/c Sn	AO	Do
Reminder Register of outward letters	AO	Do
Index Register of Inter-sectional memos	AO/Dir.	Every Monday/Last day of the month.
Register of Pending cases	JAO/AO	Every Monday

Scale Check Register	Submission to	When due
Register of Complaints	JAO/Director	Every Monday/15 th and last day of the month

Monthly

Scale Check Register	Submission to	When due
S.W. report with statement of six monthly OB items	Central Section	Last day of the month
Standardisation of monthly cash expenditure statement regarding unusually heavy adjustment exceeding Rs. 1,000	Do	25 th of the month from July to Feb. accounts each year.
Certificate to the effect that no official is working on the same seat for more than three years continuously without specific approval of the Director.	Admn. I	5 th of each month.
Register showing cases of loss of records/ missing papers in the section	GO General	13 th of each month

Scale Check Register	Submission to	When due
Register showing Dr/Cr items of inward settlement accounts outstanding from P&T Executive officers in respect of vouchers sent to them and taken to suspense	Account Current	25 th of each month
Register showing difference between ledgers of /sheet balance under Debt Deposit etc. heads	Central Section	14 th of each month
Preliminary S/W Report	AO /Central	20 th of each month
Submission of form 'G' statement	PA Misc.	25 th of each month
Report in respect of category 'D' officials coming in uniform to office.	Record	Last day of each month
Proposal for write off of outstanding balance under suspense/remittance heads and outstanding differences between ledger and B/sheet figures under Debt Deposit & Remittance heads.	Book Sn.	Do
Overhauling Register	AO	5 th of each month
Submission of Calendar of returns to BO/DAP	Dir.	Last day of each month

Scale Check Register	Submission to	When due
Office Order file	AO	Last day
Register of codes/manuals	AO	15 th of each month
Objection book with six monthly registers	Do	29 th of each month following the month of account.
Register of review of OBs	Do	5 th of each month
Register of certificate for proper maintenance & weeding out of old records.	do	10 th of each month
Statement of Misclassification alongwith the certificate of review of TE register by SO & BC I/c.	Dir.	15 th of each month
Review of Index Register	AO	1 st Monday of each month
Register showing collection of suitable statistics to serve as fair index of volume of work in section	AO	Last date of each month
Details of letter which are more than three months old	Dir.	15 th of each month
Register of pending cases and pursuance of correspondence	AO	1 st Monday of each month

Scale Check Register	Submission to	When due
Register showing the requisition of documents/records in possession of A/C office by Police/SPE/other investigating officer.	AO	Last date of each month
Duty list of Sectional Staff	AO	Last date of each month

Quarterly

List of outstanding items which could not be settled for want of schedules / vouchers sent to A/c. Office	Accounts Sn.	10 th of Feb./May/Aug./ Nov.
Six monthly registers of items outstanding for more than six months	Director	31 st May/Aug./Nov. February.

Six Monthly Returns

Statement B & C	PA (M)	15 th of Sept./March
Register in form SY 285 showing half yearly analysis of outstanding items of DAGO	AO	25 th of May/Nov.

Annual

Scale Check Register	Submission to	When due
Statement showing collection of statistics to serve as a fair index of volume of work done in account office.	Central Sn.	15 th September
Items which could not be adjusted by Postal A/c. Office before the Accounts of a financial year are closed by the RBI and which are likely to effect appropriation considerably.	Book Section	10 th of June
Submission of material for 8 monthly ways and means	PA Misc.	31 st December
Duty list in respect of sectional staff	Director	5 th March.

CHAPTER XV

INTERNAL CHECK INSPECTIONS

Introductory

15.01. The Director of Postal Accounts Office should arrange for internal check of the accounts of all the Post Offices (including Supdt. Post Offices, one sub office and one Branch Office) Returned Letter Offices, Railway Mail Service Offices, P&T Dispensaries, Mail Motor Services, Circle Offices alongwith P&T Welfare Fund, Sport Control Board; PLI units, and Foreign Post Offices under their accounting jurisdiction as well as of all sections in the Postal Accounts Offices.

15.02. The internal check of Director PLI Calcutta, should be conducted by Circle Postal Accounts Office Calcutta while that of D. G.P&T (Cash), D. G. Air Mail Account, Dak Tar Magazine and D. G. P&T Canteen of P&T Directorate shall be conducted by Circle Postal Accounts Office, Delhi.

Inspection staff

15.03. Director/Deputy Directors of Accounts should utilise the services of Group A or B officers under them in carrying out the inspection. The Inspecting Officer should be assisted in his duties by two J.A.Os and two Sr./Jr. Accountants. The inspection work is important and requires special qualification and the staff should be carefully selected.

It is imperative however, that the Inspecting Officer should himself do as much as possible of the inspection work. He is only assisted at the inspection by the subordinate staff and he should not divest himself of his responsibility in any way especially in important matters like those relating to the review of cash arrangements, custody of cash bank transaction and the like.

He may entrust routine work to the subordinate staff who accompany him but he should carefully overhaul by personal inspections the notes made by them.

15.04. Ordinarily the Group A or B Officers under the Directors/Deputy Director of Accounts should go out by rotation, each assisted by a different set of Assistants as far as practicable. Timely intimation should be given to the D. G. (P. A. Wing) when the Director/Deputy Director of Accounts himself proceeds on inspection duty. The intimation should reach the Director General (P.A. Wing) at least 3 clear working days before the departure of the Head of the Office and the address should be given where he can be communicated within case of emergency. It is only in the case of an urgent inspection occasioned by a case of suspected fraud or for other special reasons that this rule may be violated but in such cases telegraphic intimation should be sent to the Director General (Postal Accounts Wing) to be followed by an explanation of the reasons for the action taken.

Programme of Inspections

15.05. Programme for internal Check Inspection should be drawn for each calendar year.

15.06. Towards the close of each half year, a programme of the office to be inspected during the next half year should be drawn up with the approval of the Director/Deputy Director of Accounts.

15.07. The Officer-in-charge of the Office to be inspected should be given sufficient notice of the probable dates of Internal Check Inspection and requested to keep ready the Service Books and other necessary records required for conducting inspection. The Divisional Officer should also be requested to be present at his Headquarters to meet the Inspecting Officer in time to discuss the results of the inspection with him. In every case, a copy of intimation should be sent to the Head of the Circle.

NOTE - Whilst it is desirable to give Divisional Officers enough time for the collection of the necessary records, the notice of the inspection should not be longer than is necessary for the purpose.

General Instructions

15.08 All necessary documents should be supplied to the Inspecting Officer from the Director/ Deputy Director of Accounts.

15.09. The accounts and vouchers should be subjected to check as indicated in the Internal Check Inspection Manual.

15.10. It should, however, be clearly understood that Internal Check Inspection Rules are only a set of model rules, for the guidance of inspecting staff and that the inspection should not be limited only to these rules. The Inspecting Officer and his staff should do their work intelligently, bearing in mind the general requirements of the rules and in conducting inspection, they should act generally in a way that of an expert Checker.

Inspection reports

15.11. All irregularities, wanting information or wanting documents if any noticed in the course of inspection should be recorded in a note by the J.A.O., and the Sr./Jr. Acctt. who should after approval by the officer conducting the inspection, make over the memos in convenient batches to the Head of the Office inspected. The Head of the Office should return them in original with his replies daily. These will furnish material for the Inspection Report and the Test Check Note.

The results of the Internal Check inspection should be set forth in the following parts in Form D. G. (PA) 96-A.

Part I - (a) Introductory.

(b) Outstanding objections from previous reports in brief.

(c) List of persistent irregularities.

Part II - Section A-Consisting of major irregularities i.e. irregularities involving recoveries, questions of principle, or losses etc.

Section B- Consisting of irregularities which, though not major, are to be brought to the notice of higher authorities and followed by the Postal Accounts Offices.

Part III- Test Check notes containing minor irregularities. The procedural irregularities in respect of which the Head of the office has held out assurances about following correct procedure in future should be noted in this schedule.

NOTE 1- Such defects in the, procedure as the Inspection Officer, has reasons to suspect may lead to fraud or temporary misappropriation should be included in Part 1.

NOTE 2- All irregularities or minor points, should as far as possible be settled in personal discussion between the Inspecting Officer and the Head of the Office.

NOTE 3- For serious irregularities defalcations, etc., which the Inspecting Officer thinks fit for inclusion in Internal Check Inspection Report full facts should be included in the inspection report.

NOTE 4- If the acquittance rolls or any other voucher cannot be produced by the office inspected in unavoidable circumstances for check by Internal Check Inspection Party during vouching of the cash book, the fact must be brought to the notice of the Head of the office, inspected in, writing, and a suitable note kept in Part II of the Inspection report, so that the bonafide, of the transactions may be verified in due course.

NOTE 5- In the case of remittance by Money Order, if the payees acquittances are not received by P. O. at the time the inspection party requisitions the vouchers, a note of vouching to be done, be kept in Part II of the Inspection, report for 'ensuring that the payees acquittances on their receipt are duly checked by the head of the Office.

NOTE 6- If important records are not produced at an Internal Check inspection every possible step should be taken to secure their production. If such efforts are unsuccessful, the omission should be mentioned specifically in the report and such records should be obtained for examination in the Postal Accounts Office if such examination is considered to be necessary.

NOTE 7- It will be sufficient, if while writing Part (b) of the report only particulars of the old inspection reports and serial numbers of outstanding items with their brief description are given.

NOTE 8- Items of Part III of the previous inspection reports, the action taken in respect of which is not found to be adequate should not be included in Part I (b) but should be included in Part III again or in Part I (c) as considered necessary. In case where items are included again in part III, the earliest year from, which the irregularity is persisting should be indicated suitably to enable the next inspecting party to decide whether the item should find place in Part I (c).

15.12. The more important points to be borne in mind in drawing up these documents are:-

- (i) Trifling matters which have been set right on the spot or are of no consequence to the finances of the' Department need not; as a rule, be mentioned, but if a number of similar points is noticed, it may be desirable to mention the type of error or irregularity with one or more instances so that the officials responsible for it may be duly instructed by the Head of the Office.

- (ii) All statements and allegations made, and all figures should be based on clear documentary evidence and that, if possible, all relevant facts should be ascertained in respect of points mentioned in the Inspection Report, the Inspecting Officer himself should also see all the connected documents.
- (iii) The language and tone of the Report should be such that no offence may be taken.
- (iv) Insinuations should be avoided.
- (v) The actual or the possible effect of deviation from any particular rule or order on the financial interests of Government should be explained intelligently.
- (vi) The paragraphs of the report should be numbered and the report should show clearly the names of the officers-in-charge of the offices inspected and the periods for which they have held charge from the date of the last inspection.

15.13 The Inspection Report should be completed before the Inspecting Officer leaves the office inspected and it should not be signed until the Head of the Office, is present at headquarters, has been given the opportunity of reading and discussing it and suggesting any omission or modifications.

The Inspection Report, as soon as it is signed, should be forwarded to the Director/Deputy Director of Accounts. It should be accompanied by a note by the Inspecting Officer enumerating the items (if any) of the Inspection Report which involve considerable losses, write off or in-fructuous expenditure or other irregularities of great importance. He should be, careful to obtain all relevant facts in connection with each such item and discuss each item specially with the Head Of the Office inspected, and in the note he should state that he has done so. In this note he should also include any matter requiring orders of the Director/Deputy Director.

Part In of the report (test check notes) should be issued to the inspected unit on the spot (just after the inspection) over the signature of the officer, if

any, supervising the inspection or the JAO-in-charge of the Inspection Party as the case may be. Care should be taken to see that only such points are included in the test-check notes as can not be set right on the spot by the Head of the unit inspected.

After the inspection is over, the memorandum of points requiring attention or examination on the spot should be fully answered and returned in a registered cover to Accounts Officer of the Internal Check Section dealing with the inspection report.

Issue and Disposal of Report

15.14. The inspection report (including test-check notes) should be scrutinised in Internal Check Section of Postal Accounts Office and Part I and II passed finally by the Director/Deputy Director after the remarks which are found not to be in order are expunged modified. Items which are not considered of sufficient importance should be transferred to Part III Test Check Notes; and the Head of the unit inspected requested to include these items in his copy of the Test-Check Notes. Part I and II should be sent in duplicate to the Head of the Office inspected.

Extracts of selected important objections and serious irregularities of the Inspection Report should also be sent simultaneously with the issue of the report by the officer concerned to the next higher authority with a request for taking remedial measures.

The matter may be pursued with Head of Circle and the P.A. Wing of Director General Posts if it does not produce the desired result.

15.15 Whenever any really serious matters are brought to light in an Inspection Report they should be immediately brought to the notice of the administrative office concerned by a special letter and a copy of this letter should be sent to the D.G. P.S. (Postal Accounts Wing).

NOTE - In respect of internal check of P&T Dispensaries the copies of the programme the internal check reports alongwith a report regarding serious are persistent irregularities if any should be sent to the Director (Medical) of the P&T Directorate.

15.16 Great care should be taken to see that the Inspection Reports are issued within one month from the date of completion of the inspection. A register should be kept in the Postal Accounts Office in Farm D.G. (PA)-97 to watch the issue and disposal of Inspection Reports and should be submitted to the Director/Deputy Director of Accounts for review on the 10th of every month.

15.17 Reasonable time should be allowed to Departmental Officers to enable them to dispose of the Report properly. Ordinarily one month should be allowed for the disposal of the reports. One copy of each of the report will be retained by the Head of the Office and the other returned with replies direct to the Postal Accounts Office. The Postal Accounts Office, at the time of the scrutiny of the reports or after scrutiny of the replies, as the case may be, will submit only such points to the Head of the Circle as in his opinion require the attention of the Head of the Circle.

The Test Check Notes (part III) in respect of post Offices, Head Record Offices, Railway Mail Service, etc; do not, however, require any reply in detail. The Head of the Office inspected should be asked to acknowledge receipt of Part III of the report and to take adequate notice of the errors and irregularities pointed out therein. At the next inspection of the office, the adequacy of the action taken should be verified by the Inspecting Officer to see that necessary action has been taken by the Head of the Office and that all the defects and irregularities noticed in the preceding inspection have been removed.

15.18 When the reports received back with reply every effort should be made to dispose of it finally within one month from the date of its receipt.

15.19 To enable the Head of the Office to keep a close watch over the disposal of Inspection Reports, a register, in Form D.G.(PA)-97-A, should be maintained, wherein each Inspection Report outstanding for more than six months' should be entered in a separate page. All outstanding items in a report at the beginning of the seventh month from the date of issue of the report should be entered and action taken noted against each item. The items should be circled as and when finally settled. The register should be submitted to the Head of the Office for review in the last week of each month.

Inspection Work in the Headquarters Office:

15.20. All questions relating to inspection work referred to by Director Deputy Directors of Accounts will be dealt with in the Internal Check Section of the P&T Directorate (P.A. Wing).

Internal Check in Postal Accounts Offices

15.21. It is a matter of great importance to check whether the various process of accounting checks are being correctly followed by the different sections of the Postal Accounts Office. Such work should ordinarily be entrusted to the Internal Check Section, which should check the work of other Sections of the office with a view to see how far they are following the procedural rules and regulations, maintaining the various registers that have been prescribed, submitting the returns on the due dates and generally functioning as efficient units of the office.

15.22. The Internal Check Section should not be saddled with original work. Its functions are similar to those of the Director of Inspection in the combined Audit and Accounts Offices now Internal Check Organisation, D.G.'s office and also serve as a liaison between the Directorate (Internal Check Organisation) and the Postal Accounts Office by pursuing the objections raised till the final settlement and by issuing instructions to see that the irregularities pointed out do not recur.

15.23. The above scope and the duties of the Internal Check Section will further be supplemented by additional Checks, prescribed by the Head of the office or ordered by the P&T Directorate from time to time.

15.24. The Internal Check Section should be a small one consisting of picked staff who by their knowledge and experience are competent to scrutinise intelligently the work done in the various sections of the office and who can not only detect defects and irregularities but also can suggest improvements in procedure. The section should be under the direct charge of the Head of the office or one of his Deputies. While checking the working of other Account Sections items like large outstanding balances under suspense heads clearance of accumulated objections etc., may also be seen. As far as practicable the reports of the section should be submitted to the Head of the Office for his information even though their disposal may be watched by a Gazetted Officer so that the Head of office can have an expert's appreciation about the technical efficiency of the various units of his office. Important points which require the orders of the Head of the Office should be put up to him. The 'common defects noticed in a group of sections should be circularised periodically by office orders so that such defects may be guarded against in future. It is the duty of the Internal Check Section to see that the defects noticed are remedied by the sections and there is no recurrence of such defects.

15.25. No report on the irregularities noticed during the course of the Internal Check need be submitted to the Headquarters Office excepting however those which are considered by the Head of the office, as important or interesting meriting a report/reference to the P.A. Wing of the Directorate.

15.26. A list of the items of work that may be entrusted to the Internal Check Section as given below. The list is merely illustrative.

**LIST OF ITEMS OF WORK THAT MAY BE ENTRUSTED TO THE
INTERNAL CHECK SECTION**

1. Examination of the accounting work of the sections of the office by means of test check.
2. Watching of the implementation of important office orders issued from time to time.
3. Examination of the adequacy or otherwise of the existing arrangements for check and review.
4. Investigation of important arrears.
5. Liaison work between the Internal Check Party of the Headquarters office and the sections during the formers inspection.
6. Investigations of procedural omissions and irregularities and accounting lapses brought to notice by the internal Check Party from P&T Directorate.
7. Review of outstanding under Provident Fund Suspense.
8. Review of the defects and omissions in the outward Exchange and Settlement Accounts.
9. Quarterly review of the cash book/ contingent expenditure of the office Establishment.
10. Test Check of the Service books of the officials of the office.
11. Independent rechecks of the details in support of the Budget proposal.
12. Examination of items of write off of balances under Debt and Deposit heads to Government Accounts.
13. Any other work entrusted by the Head of the office.

15.27 The number of working days allowed for Internal Check Inspection of each kind of Postal Unit and the distribution of work among the staff of the Internal Check Inspection party are indicated in the Annexure 'A' and annexure 'B' of this chapter.

ANNEXURE -A

(Refer para 15.27)

THE WORKING DAYS REQUIRED FOR CHECK OF VARIOUS UNITS

Name of the Units	No. of working days now fixed
1. Presidency Post Offices at Bombay and Calcutta ...	25
2. Delhi & Madras H.P.Os.	20
3. Other Class I H.P.Os.	13
4. Class II H.P.Os.	12
5. H.S.G., H.P.Os. and Base Post Offices	10
6. S.S.P.Os & S.P.Os. offices	2
7. Supdts. (R.M.S./ Division)	2
8. Head Record Offices	6
9. Circle Offices	6
10. P&T Welfare Fund (Central Unit)	2
11. P&T Welfare Fund (Regional Unit)	2
12. P&T Sports Fund (Central Unit)	2
13. P&T Sports Fund (Regional Unit)	2
14. Postal Store Depots	5
15. Postal Stock Depots	4
16. Postal Stamp Depots	6

Name of the Units		No. of working days now fixed
17.	Postal Seals & Forms Press, Aligarh	4
18.	Manager Mail Motor Units	4
19.	P&T Dispensaries	4
20.	R.L.Os.	1
21.	Foreign Post Offices at Calcutta, Delhi, Madras, Bombay	10
22.	Other Foreign Post Offices Functioning as independent units	4
23.	Director, P.L. I. Calcutta	18
24.	Circle , P & T Units (Major) (including APS) ...	14
25.	Circle , P & T Units (Minor) (including APS) ...	12
26.	Air Mail Accounting Section of P&T Directorate ...	14
27.	Cash & Accounts Section of the Directorate	8
28.	Dak Tar magazine	2
29.	Departmental Canteens	2
30.	Postal Staff College	4
31.	Postal Training Centre	2
32.	Cash & Accounts Section of F.A. Wing of the Directorate	2
33.	RPLI	
34.	BD	
35.	PCD	

ANNEXURE -B

(Refer para 15.27)

DISTRIBUTION OF WORK AMONG THE STAFF OF INSPECTION PARTY*Accounts Officer*

Cash Arrangement	Treasury Account
Cash Balance	Check Book
Delay in Acknowledging	Date submission of A/c returns
Treasurer's Cash Book	Banking Arrangement
Cash Abstracts	
Cash Book	Scrutiny of replies
Register of Cheques Received and cleared	
Building Rent	
Land Purchase	
Sale of accommodation	
Inventory of Govt., Property	

*Jr. Accounts Officer-I**Jr. Accounts Officer-II*

Deposit account postage due

B.O. Summary Remittance

H.O. Summary

A/C of S.O.'s Schedule of remittances

H.O. Cash Book & Balance Sheet

Specimen Signature of D.D.O's

R.R. Register	T.A. Bill cash overseer
Deposit	
Sale of Publications	Contingent charges
Inspection quarters, Security bonds stock Rgr.of C.C. Applications for c.C. issue and discharge	N.C.R. Telegraphs charges realised in cash Recoveries and P.C.Os.
Writing of memos and Scrutiny of replies	Receipts book and Cash Receipts. M.O. returns, due dates, compilation states of M.Os. issued from H.O.s/S.Os/B.Os.
Inspection of S.O. and B.O.	Writing and Scruting of Memos contracts.
<hr/>	
Accountant -I	Accountant -II
<hr/>	
Acquittance Rolls & Health Certificates	G.P.F., Account of Gr.D Bills paid, schedule.
The pension vouchers	Service Book, leave Account Service Rolls
T.A. Bills Pie money O.T.A.	
Out station allowance to VPM	Void & V.P.M.Os. O.P.Os., F.M.Os.,
Tuition Fee Claims, window delivery tickets.	Book of M.O.s, in deposit writing of Memos.

Writing of memos. Inspection of SO &
BO M.O. Issue Receipts

M.O. issue Lists Register of M.Os.
Received for payment.

CHAPTER XVI

Railway Pension

ADDENDUM TO PENSION AGENCY SERVICES

Pension payments other than postal pension [Railway pension]

1. Disbursement of Pension to Railway Pensioners through Post Offices.

1(a) A scheme for disbursement of Pension to Railway Pensioners through Post Offices has been introduced with effect from 1st August 1976. Details of this scheme have been explained in the office Memorandum No. 75/ACII/21/1 dt. 19-07-1976 of the Ministry of Railways ¹[Railway Board] and DG P&T letter No. PEA-590/1-14/76 dt. 3-8-1976. The Procedure to be followed by the Post Offices in this regard has also been prescribed by the Director General Post.²

1 (b) The Director General Posts, New Delhi has decided to extend the scheme to all the remaining Head and Sub offices in this circle from 1-12-1976 in respect of Pension for December 1976 payable on 1-1-1977.

2. Authorization of payments - Action in pension section.

2(a) For dealing with the PPOs received under this scheme for authorization for disbursement from the P.Os, the same procedure as is obtaining in the case of disbursement of pensions under the Employees Provident fund Scheme vide A.G. P&T's letter No. Audit II-378-15-70 Pen.I dt. 7-7-73 would be applicable subject to the modifications indicated in the succeeding paragraphs.

1 Annexure A

2 Annexure B

2(b) The FA&CAO/Divisional\Workshop Accounts Officer of the Railway concerned will issue the PPOs under the scheme. The specimen signature of the Accounts Officer authorized to issue the PPOs will be received in advance at Postal Accounts office (PAO) duly countersigned by the next higher authority. The specimen signatures of the Treasury Officers from whom the documents in respect of the existing pensions who, opt for the new scheme would also be received from the civil A.G. concerned. These specimen signatures will be kept in safe custody of the Branch Officer of Pension section. The genuineness of the PPOs received should be verified with reference to these specimen signatures on record. The PPOS should be countersigned with the signature of the Accounts officer of PAO concerned. These along with other documents referred to in Para 5.2 of the scheme should be forwarded to the Postmaster concerned for further necessary action as in Para 2 of procedure for Pos. at his end, with a copy endorsed to the Railway Accounts Officer concerned. In case of existing pensioners on receipt of information from Treasury Officer for drawal of pension from P.O.s the Postal Account Office concerned should write to the Railway Accounts Officers concerned (From H) informing it of the position and intimating the debits would be raised against Railways.

2(c) The PPOs along with other documents when received from the Railway Accounts Officer/Treasury Officer should be indexed in a separate index register in pension section and the PPOs along with other documents referred to in Para 2 above should be forwarded to the PM concerned within one week of their receipt. The index register for this purpose will be on the same lines as has been prescribed by AGPT for family pension payments under EPF organization. The index register should be submitted to the Branch Officer in charge of the pension section on every Monday containing the particulars of pending PPOs with reasons therefore. The register will serve the purpose of pending report register.

2(d) Separate Railway Accounts Officer wise register in manuscript in the proforma as for PPOs under EPF scheme should also be maintained in each

Postal Accounts Office for the PPOS received from the Railway Accounts Officers/Treasury Officers for payment by the Pos by the dealing Jr./Sr.Acct. entrusted with the work. Separate sets of pages would be allotted in these registers for each HPO. The Accounts Offices dealing with more than one circle should maintain separate register for each Postal Circle. The particulars of the PPOs received from the Railway Accounts Officers should be noted in this register, the entries being attested by the Accounts Officer. The registers should be kept up-to-date with reference to the Information received from the PM., Rly. Accounts Offices etc. about transfer to other H.P.O. Commutation of pension with consequential reduction in the monthly pension, grant of family pension etc.. In case of transfer from one Head P.O. to another H.P.O. under the same postal circle fresh entries should be made in the register against the new H.P.O. with suitable cross reference to the old H.P.O. Where the transfer is to a H.P.O. under the control of another Postal Accounts Office, the PPOs and other document received from the PM should be forwarded to the new Postal Accounts Office under special seal for arranging payment to the new PO under advice to the Railway Account Officer concerned. Any increase in pension/family pension as a result of Govt. of India orders and on intimation from the Railway administration should be recorded in the Register of PPOs against the PPOs concerned and intimated to the PM concerned with a copy to the Railway authority concerned. The entire work should preferably be centralized in one seat in pension section.

3. Accounting procedure to be followed - Action in Postal Account Section and Book Section:

3(a) The payment of pension to the Railway Pensioner, their families will be charged in the cash account by the HPO against payment to Railway Pensioners/Payment of family pension to Railway Family Pensioner and will be supported by schedule of payment containing the information detailed in Para 14.1 of the scheme. The amount charged in the cash account should be checked with the schedule and classified by the PA section under the Remittance head

“adjusting accounts with Railway” and shown distinctly as a separate entity as Payment of Pension to Railway Pensioner/Family pension to Railway Pensioner's families in the classified abstract and DB, while the net payment on account of pensions should be charged in the cash account, the debit to be raised against the Railways on account of pension payment would be for the gross amount, the deductions on account of I.T. to be credited to the final head of account. Each PA section should furnish separately H.P.O. wise by the 15th of every month, information in the Profoma¹ similar to that for EPF scheme to the pension section duly certified by AAO/JAO in charge of PA section along with the schedules received with cash account. By the end of each month the pension section should prepare C&D schedule in Quadruplicate for the total payments /adjustment made during the previous month separately in respect of each railway account office accompanied by the information referred to in Para 14.1 of the scheme. Separate pension schedule as in Para 14.1 of the scheme may please be obtained from the Postmaster Concerned in order to raise the debit against each Railway Accounts Officers separately.

3(b) As required in Para above, the PA sections should check the amount charged in the cash account with the respective schedules received from Post Offices in duplicate. They should also call for wanting schedules, if any, and settle discrepancies if any notice between the cash account figures and figures shown in the schedules in consultation with the Post Masters. The gross amount of pensionary charges/Commutated value of pension appearing in the schedules should be classified under “Adjusting Accounts with Railways” Indicating distinctly there under the amounts relating to payment of pension to Railway Pensioners/Payment of Family pension to the Railway Pensioners and payment of commuted value of pension to Railway Pensioners in the classified abstract The amount should also be exhibited in the same way in the DB by Book Section. Deductions on account of Income Tax should be adjusted under the final Head of Account by the PA Sections.

3(c) The certificate of agreement of the totals with the figures in the classified abstract and the abstract of T.E.s for the month should also be recorded in the statements by the Junior Accounts Officer before signing them. In the case of adjustment mad by transfer Entries, full particulars thereof should be copied in the separate sheet [in duplicate] and sent to pension section along with the schedules and statements.

3(d) In respect of credits on accounts of recoveries of overpaid pension appearing in the schedules of UCR, complete information viz. Name of the pensioner, PPO no. Railway accounts office which has issued the PPO concerned and the Head office concerned should also be furnished by the PA section to the Pension section to enable the latter to transfer the credit to the Railway Accounts Office concerned.

3(e) Whenever the credit on account of the amount of overpaid pension to the Railway Pensioner due to his death etc. appears in the UCR the same should be transferred to the Rly. Accounts Officer concerned by the pension section after making necessary note against the PPO concerned. For this purpose, the complete information viz. name of the pensioner, PPO no. etc. should be supplied by the PA section along with the one referred to in Para 3(d) above. In other cases where the overpayment could not be recovered the information on receipt from the PM concerned, should be passed on the Railway Accounts Officer concerned besides making a note against the PPOs concerned A detailed report should also be obtained from the PM concerned through the next superior authority.

4. Procedure for transfer of debit/credits to railways: Action in Pension section.

On receipt of the statements from the PA section vide Para 3 above consolidated statement for the circle as a whole should be prepared in quadruplicate railway wise and the totals thereof agreed with those in the details book. The remuneration for payment of Railway Pensions should be

carefully worked out with reference to the actual number of transactions in consolidated statement with reference to the remuneration rates prescribed¹ by the Directorate and effect necessary TE. The C&D schedules with three copies of the consolidated statement for the circle along with the one copy of the statement received from PA sections duly supported by schedules and the amount of commission to be collected from Railways should be forwarded to the Account Current Section by the 20th of the month following the month of account. No need to maintain “Pension Check Register” at PAO².

5. Action in Account Current section:

On receipt of the C&D schedules from the Pension Section, the AC section should arrange to pass on the debits/credit to the respective railways through the settlement accounts in the usual manner. One copy of the C&D Schedule and one copy of the consolidated statement for the circle should be retained as office copy and all other documents received from Pension Section as per Para 1 above should be forwarded to the Railway Accounts Officers in support of the Debits/credits passed on.

5(a) Clearance of these items should be watched carefully through the existing broad sheet maintained for the head “Adjusting Accounts with Railways” in the usual manner.

6. Submission of report to Postal Directorate:

Action in the AC section: To enable the pension section to submit a half yearly report to the postal Directorate, the AC section should furnish on the 20th June and 20th December each year, the information regarding total debits raised/total debits accepted by each Railway accounts Officer during the half year ending 31st May and 30th November respectively.

1 annexure - C

2 Vide Dte ND. Letter No.1467/1-14/76(II) dt. 3.5.79

ANNEXURE-A**GOVERNMENT OF INDIA (BHARAT SARKAR) MINISTRY
OF RAILWAY (RAIL MANTRALAYA) (RAILWAY BOARD)**

No. 75 AC II/21/1 New Delhi, 19th July 1976.

OFFICE MEMORANDUM

Sub: - *Disbursement of pension to Railway pensioners through Post Offices*

Under the existing system, the disbursement of pension to Railway pensioners is mostly being done by the Treasuries. It has been observed that the growing volume of payment has contributed to delays in disbursement of pensions causing avoidable hardship to pensioners. In this context, a Scheme for disbursement of pension to Railway Pensioners through Post Offices has been under the consideration of the Government for some time. Such a Scheme may make for the convenience of pensioners in other ways also. The Scheme has since been finalized in consultation with the Ministry of Finance, P&T Board, Department of Personnel and Administrative Reforms and the Comptroller & Auditor General of India. It has been decided to introduce the Scheme with effect from 1st August 1976. A copy of the Scheme is enclosed for your information and guidance.

2. The salient features of the scheme are as under:-

- i) The amount of pension will be credited automatically to the Post Office saving Bank Account of the retired employee on the first working day of every month. A separate series of Post Office Savings Bank Account will be operated for this purpose.

- ii) No bill is required to be presented every month by the pensioner for his pensions.
- iii) The Pensioner will be required to apply for the opening of a Savings Bank Account (pension) in the particular Post Office in which he wants to draw his pension; he will also have to give an undertaking that excess payments on account of pension credited to his Savings Bank Account can be recovered by the P&T Department.
- iv) A pensioner has to appear in person before the Postmaster concerned before the first credit of pension under this scheme.
- v) All railway employees who retire from service hereafter may opt for payment of pension through Post Offices instead of through Treasuries.
- vi) Existing railway pensioners, who are drawing pension through the Treasuries (or through the Railways at Calcutta), may also opt to draw the pension through Post Office under this scheme.

3. To begin with, the scheme will be introduced at the following fifteen places;

New Delhi, Bombay, Calcutta, Madras, Gorakhpur, Hyderabad/Secuderabad, Gauhati/Pandu, Lucknow, Varanasi, Jamalpur, Chittaranjan, Kharagpur, Ajmer, Nagpur and Tiruchirappalli.

4. Death-Cum-Retirement Gratuity:

Payment of DCRG will continue to be made by the Railways as hitherto.

5. Procedure in respect of new pensioners:

There is no change in the procedure to be followed in railways regarding the preparation of pension applications and other documents and submission of

these documents to the Accounts Offices for classification and sanction. The authorities dealing with the applications for pension will, however, have to ensure that the case of retiring employees who are desirous of receiving their pensions through Post Offices under this scheme, information regarding the particulars Post Office at which the pensioner wishes to draw his pension after retirement is specifically mentioned in all the relevant forms and in particular in the following forms:

- (i) Form of application of pension and gratuity.
- (ii) Form of application of Family Pension Scheme.
- (iii) Application for commutation of pension.

6. The FA&CAO/Divisional Accounts Officer/Workshop Accounts Officer will prepare the PPOs and forward them to the concerned Director of Accounts (Postal) The Director of Accounts Postal, on receipt of these document will countersign the PPOs and send these documents to the Head Post Office for onward transmission to the Post office from which the pensioner wishes to draw the pension. The Postmaster concerned, on receipt of the application from the pension and PPO will send intimation to the pensioner asking him to appear for personal identification. Thereafter a saving Bank Account (Pension) will be opened by the Postmaster in which, subject to certain safeguards mentioned in the scheme (enclosed), the pension amount will be automatically credited on the first working day of every month. Detailed instructions to the Post Offices in this regard are being issued by the Post and Telegraph Board.

7. Procedure in the case of existing pensioners:

In case the Pensioner wants to draw the pension through a Post Office, he will have to send an application to that effect to the Treasury Officer and to the Postmaster of the Post Office where he wants to draw the pension. The application, along with the other prescribed document, would be sent by the

Treasury office to the Director of Accounts (Postal) concerned. In the case of Calcutta Based railway pensioners who opt for payment through Post Office under this scheme, the Pension Payment Order (Both halves) the pension letter of authority etc. will be sent to the Director of Accounts (Postal) by the Dy. Chief Accounts Officer of the Railway under special seal. (The procedure to be followed thereafter will be the same for new pensioners)

8. Family Pension:

The scheme is applicable to family pensions also in the event of death of the pensioner.

9. Commutation of pension:

The Commuted value of pensions may also be drawn through the Post Offices through which pension is being drawn.

10. The procedure for deduction of income-tax, transfer of pensions from one Post Office to another, payment of relief to pensioners, arrears of payment on the death of pensioner and cessation of pension. Etc. has been explained in detail in the scheme enclosed.

11. Procedure in respect of rising of debit:

The Director of Accounts (Postal) will raised debits against the FA&CAO of the Railway concerned for the payment of pension made by the Post Offices under his jurisdiction. The particulars of the concerned Director of Accounts (Postal) in the 15 places where the scheme will be operated, are contained in Annexure VIII of the scheme enclosed herewith

12. Since the presentation of monthly bills by the pensioners has been dispensed with under the scheme, no paid vouchers will be received by the

Railway Accounts Offices in support of the debits raised by the P&T Department. The debit schedules received from the P&T Department will therefore, have to be checked with reference to names of the pensioners, the PPO numbers, amounts of the pension, names of the Post Office at which the pensions have been disbursed, etc. the details of which must be recorded in the pension check register in order to ensure the correctness of the debits raised. The Railway Accounts Offices should maintain a separate pension check Register for pensioners who would be governed by this scheme.

13. The transactions in the savings Bank Accounts operated for the purpose of this scheme would be subject to audit by the C&AG in the same manner as those in ordinary Post office savings Bank Accounts. The rules and regulations applicable to the Post Office savings Bank Accounts would *mutatis mutandis* apply to the separate series of savings Bank Accounts operated under this scheme,

14. Suitable instructions may now kindly be issued by you to all concerned immediately. Utmost care should be exercised in all offices, particularly in the offices of the CPO and FA&CAO to ensure that and procedural formalities for the successful operation of the scheme are complied with strictly in each and every case.

15. A wide publicity should be given to the introduction of this scheme through the gazette, notice boards, etc. in all canthers of work.

16. In the Class III and Class IV categories of staff there will be some employees who will not be fully literate. It will have to be ensured through the Officers and Welfare Inspectors of the Personnel Department and the officers and senior subordinates of the departments concerned that the scheme has been

explained to all such staff and understood by them, particular attention being paid to employees in class IV category. The employees should be given necessary assistance in filling up of the forms correctly by the Welfare inspectors and Senior Subordinates of the Departments concerned.

17. The Railway Administration should devise a suitable system to make sure that the work in this respect proceeds along correct lines from the start and that the work does not fall into arrears either in respect of preparation of pension documents or in the matter of scrutiny and acceptance of debits to be received from the Director of Accounts (postal). Board attaches the utmost importance to both these aspects.

18. A quarterly report should be sent to the Board about the functioning of the scheme. The first such report should be sent so as to reach the Board by December 20th 1976.

Sd. ...

(B. Battacharya)

Director (Accounts), Railway Board

ANNEXURE-B

SCHME FOR THE DISBURSEMENT OF PENSION TO RAILWAY PENSIONERS THROUGH POST OFFICES

1. Introduction:-

Under the existing system, the disbursement of pension to Railway pensioners is being done by the Treasuries. It has been observed that the growing volume of payment and centralization of the payment work in Treasuries has contributed to delays in disbursement of pension causing avoidable hardship to pensioners. In this context, a scheme for disbursement of pensions to Railway pensioners through Post Offices has been drawn up and finalized in consultation with the Ministry of finance, P&T Board D.P.A.R. and C. & A.G. The details of the Scheme are explained in the paragraphs following.

2. Important features of the scheme: -

The important features of the Scheme are as under:

- i) The pension amount would be credited automatically to the Post Office Savings Bank Account of the retired employee on the first working day of every month. A separate series of Post Office saving Bank Account will be operated for this purpose. From this account the pensioner can draw money as and when he required in accordance with the rules of the Post Office Savings Bank Account.
- ii) No bill for the pension will be required to be presented by the pensioner every month.
- iii) The pensioner will be required to appear in person once in a year before the Postmaster concerned and in addition furnish a life

certificate once again during the course of the year six months after personal appearance, in addition certificate of non employment etc. will have to be furnished twice a year in June and December, failing which the automatic credit to saving Bank Account will cease, and

- iv) Under this scheme, pension will not be paid in cash or through a Joint or Either or survivor account.

3.1 Applicability:-

The scheme will cover

Existing railway pension, including pensioner of Railway Audit office, drawing pension through Treasuries who opt to draw pension through Post office under this scheme, and,

All railway employees retiring from service hereafter, who opt to draw pension through Post Office savings bank account instead of through Treasuries.

3.2 Disbursement of pension through Post Offices is an additional facility. Existing railway pensioners, as also Railway employees who retire from service hereafter will continue to have the option to drawing their pension from the Treasuries as per existing procedure.

3.3 The scheme will cover payment of all types of pension. It will not, however, cover payment of Death cum retirement Gratuity for which the existing procedure for payment departmentally by the Railways will continue.

4. Existing procedure:-

As per the existing practice the F.A.&CAO/Divisional/Workshop Accounts Office of the Railways send intimation of the sanction of pension in any particular case to the Accountant General under those jurisdiction the Treasury from where the pensioner has opted to draw his pension, falls. The

Accountant General prepares the PPO and sends it to the Treasury Officer concerned. Pension is paid from the Treasury as in the case of other civil pensioner. After payment of pension, debits are raised by the Accountant General against the concerned FA & CAO. The paid vouchers are also sent in support of these debits.

5.1. Proposed procedure:-

Under the proposed procedure the railway pensioner will apply in duplicate, as per Annexure 1, the Post Office through which he wishes to draw his pension after retirement, for a Savings Bank Account to be opened in his name in that Post Office with an undertaking that excess payments credited to his account can be recovered by the P&T department.

5.2 The FA & CAO/workshop/Divisional Accounts Officer will forward the concerned Director of Accounts (postal) under intimation to the pensioner, the following documents.

- i) Pension payment order (Disburser's portion)
- ii) Copy of photograph/Joint photographs,
- iii) Specimen signatures duly attested,
- iv) An application from the pensioner as in Annexure 1.

5.3 The Director of Account (Postal) will simply forward the documents referred to above to the Head Post Office concerned after keeping a record in his office of necessary particulars relating to the pensioner.

5.4 The Head Post Master concerned will send these documents to the Sub Post Master concerned after keeping the record in his office of necessary particulars relating to the pensioner and simultaneously authorize the Sub Post Master concerned to open a Savings Bank Account (Pension) in the name of the pensioner.

6.1 In case of an existing pensioner who opts for pension through the Post Offices, the pensioner will have to hand over the following to the Treasury Officer concerned:

- i) An application as in Annexure I in duplicate addressed to the Postmaster to the Post office from which he wishes to draw his pension.
- ii) An application as in Annexure II in duplicate addressed to the Treasury Officer and
- iii) The pensioner's half of the PPO.

For the receipt of these documents the Treasury officer will give a formal acknowledgement to the pensioner

6.2 The Treasury Officer will forward these documents under his special seal, together with the disbursers Half of the PPO (which was in his custody), to the Director of Accounts Postal for arranging the payment of pension under this scheme.

6.3 In the forwarding letter, the Treasury Officer will indicate clearly the month up to which pension has actually been paid to the pensioner, which should tally with the entries in the DHPPO. A copy of the letter to be forwarded by the Treasury Officer simultaneously to (i) his Accountant General and (ii) the pensioner. In addition the Treasury officer will also send to the Accountant General every month along With the monthly accounts, a separate schedule in the form at Annexure VII, giving particulars of PPOs transferred to the P&T Account Offices for payment through Post Offices in accordance with this scheme. Each item shown in the schedule will be entered in the schedules accompanying the monthly accounts for two consecutive months after the month in which the first appears. It will also be certified by the Treasury Officer on the schedule itself that payment has been stopped in respect of the PPO mentioned in the schedule with effect from the dates mentioned therein and that no further payment will be made in respect of these PPOs at his Treasury. The schedules should invariably be sent with the month's account

even if any particular month no entry has to be recorded in the schedule, in which case a NIL schedule should be sent.

6.4 On receipt of this intimation from the Treasury Officer, the Accountant General will be advised the concerned FA & CAO/Divisional/workshop Accounts Officer about the pension payment having been transferred to the Postal Department.

6.5 On receipt of Pension Payment Order and other documents from the Treasury officer in respect of an existing Pensioner who now wants to draw his pension from a Post Office, the Director of Accounts Postal will send an intimation to the Railway Accounts Officer concerned who had issued the pension payment authority (With a copy to FA & CAO and AG concerned) stating that the payment of pension to the particular pensioner will hereafter be made by the Postal Department under this scheme. While sending this intimation, the Director of Accounts (Postal) should clearly give the following details.

- (i) Name of the pensioner
- (ii) Pension Payment Authority No.
- (iii) Pension Payment Order No
- (iv) Amount of Pension
- (v) Month from which payment of pension would be made by the Postal Dept.

6.6 On receipt of such intimation from the Director of Account (Postal), the Railway Accounts Officer will verify the correctness of the details and note the same in his records. He should also acknowledge the receipt of intimation sent by the Director of Accounts Postal, with a copy being endorsed to his FA & CAO and AG concerned.

6.7 The procedure to be followed thereafter by the Director of Accounts Postal will be on the same lines as for new pensioners.

7. The personal identification of the pensioner will be the responsibility of the Postmaster of the Post Office where the pension is to be paid, The identification will have to be done in according With the procedure laid down under Rule 356 of Central Treasury Rules.

8. The pensioner will:-

- (a) Appear in person once a year either in June or December before the Postmaster/Sub Postmaster of the Post Office.
- (b) Send a life certificate as per Annexure III to the Post Office once a year, June or December (if he/She has appeared in person in June, he/she will then send the life Certificate in December and vice versa)
- (c) Furnish to the Postmaster a Certificate of Non Employment in the form at Annexure IV twice a year in the month of June and December. Failing compliance with these requirements the automatic credit to the savings Bank account will cease. In such an event the Postmaster will inform the pensioner in writing the particular deficiency which has caused the cessation of the automatic credit to his/her savings Bank account.

9. Receipt of Family Pension:

The amount of Family Pension payable to the widow/widower of the deceased pensioner is given in the pension payment order. When she/he becomes entitled to receive family pension, the Head Post Office win on receipt of:

- Death certificate of the pensioner
- Application for grant of Family Pension
- Application for opening a Savings Bank account in the name of the widow/widower for this purpose with un undertaking for recovery by

the P&T department any excess credit to the widow/widowers account as per Annexure I

- A copy of her/his photograph.

Authorize the concerned Post Office to start paying Family Pension to the widow/widower as mentioned in the PPO. The Head Post Office will send intimation in this regard to the Director of Accounts (postal) who will in turn send an advice to the FA&CAO concerned. A declaration in form at Annexure V from the pensioner whose family pension is terminable on marriage/remarriage will have to be sent by her/him to the Post Office twice a year in June and December. The certificate contained in the declaration will be countersigned by a responsible Officer or a well known person.

10. Commutation of pension:

When a pensioner wishes to commute his pension he/she will apply to the Railway Authority concerned duly informing the Postmaster concerned from where he is drawing his Pension to this effect. The work relating to commutation of pension will continue to be the responsibility of the Railways and after commutation has become absolute as a consequence of the Railway Administration and pensioner having observed all the formalities in accordance With the extant rules on the subject, the commuted value of the pension so arrived at will be advised under special seal by the Accounts authorities to the Director of Accounts (postal). Reduced amount of pension effective from the date of payment of commuted value of three months from the date of authorization by the accounts Officer, whichever is earlier, will also be communicated to the Director of Accounts (Postal). Thereafter the Director of Accounts (postal) will take further action to authorize the Post Office concerned through the Head Post Office for the payment of commuted value as also the reduced amount of pension. The reduced amount of pension falls due with effect from the date of payment of commuted value to the pensioner or

three months from the date of authorization by the Railway Accounts Officer for the payment of commuted value of pension, whichever is earlier. Intimation to the effect that necessary entries have been made in the Pension payment order under attestation by the Head Post Office will have to be sent by the Director of Accounts (postal) to the FA & CAO/Divisional/Workshop Accounts Officer concerned. The commuted value of pension will be credited to the account of the Post commutation from the date of revised pension payable will also be adjusted.

11. Relief to Pensioners:

Whenever relief/adhoc relief to pensioners is sanctioned by Government, the Ministry of Railways would convey the same to all the Director of Accounts (Postal) for enabling them to instruct the Head Post Offices concerned to take necessary action for recording the necessary entries in the PPOs at their end. Action would simultaneously be initiated by the Head Post Office for instructing the Post Offices under his jurisdiction for incorporating the necessary entries in the PPO, which is in the custody of the Post Offices concerned. Thereafter the revised pension amount inclusive of the relief would be credited to the Saving Bank Account along with arrears, if any, on this account as per procedure already laid down under the scheme.

12. Income Tax deductions:

Income Tax will be deducted by the Post Office wherever necessary from the monthly pension. The total amount of income tax to be deducted will be calculated by the Head Post Office and intimated to the Post Office concerned. Deductions will be made in monthly instalments. The gross amount of the pension will be credited to the pensioners Account and simultaneously, a debit entry of income tax deductions will be made. At the close of the financial year the Head Post Master will furnish a certificate in form at Annexure VI to the

pensioner showing the gross amount of pension payable in the year and the total amount of deductions made on Account of Income Tax.

13.1 Transfer of Pension:

When a pensioner desires to change the Post Office from where he is drawing his pension, he will have to apply to the Postmaster of the Post Office from where he is drawing his pension.

13.2 The pension payment order and other documents would be transferred by the Postmaster of the Post Office where pension was being paid to the Head Post Office.

- a) In case the new Post Office, through which the pensioner now wants to draw his pension, falls within the jurisdiction of the same Head Post Office, the Head Postmaster concerned will forward the PPO and other papers to the Post Master for the new Post Office from where the pensioner now wished to draw his pension under intimation the pensioner and to the concerned Director of Accounts (Postal).
- b) If however, the new Post Office from where the pensioner wishes to draw his pension falls within the jurisdiction of another Head Post Office under the control of the same Director of Accounts (Postal), the PPO and other relevant documents would be transferred by the Head Post Office for onward transmission to the post office from which the pension is to be drawn by the pensioner hereafter, with suitable advice to the Director of Accounts (Postal) and under intimation to the Pensioner.
- c) If, the new Post Office from where the pensioner wishes to draw his pension falls within the Jurisdiction of another Director of Accounts (Postal), the PPO and other documents will be forwarded by the Head Post Office to the Director of Accounts (postal). The Director of Accounts (Postal) will then arrange for the transfer of these

documents to the other Director of Accounts (Postal) under whose jurisdiction the new Post Office falls. The Documents will then be transferred to the particular post office through the Head Post Office concerned, with intimation to the pensioner. In all cases of transfer of payment of pension from one Post Office to another the Director of Accounts (Postal) should send intimation to the FA & CAO concerned.

14.1 Accounting:

The Director of Accounts (Postal) will raise every month debits separately against each of the FA & CAOs in respect of amount paid as pension, family pension and commuted value of the pension, in respect of PPOs issued from his side. The amount debited to each Railway should be supported by details containing the following information.

- (i) Name of the Railway
- (ii) Name of the Pensioner
- (iii) Pension Payment order No.
- (iv) Amount of Pension/Family Pension.
- (v) Commuted value of pension.
- (vi) Saving Bank Account No.
- (vii) Particulars of Post Office.

14.2 As far as possible separate consolidated lists pertaining to each Division/Workshop (falling within the jurisdiction of the same FA&CAO) from where the original PPO has been issued should be prepared by the Director of Accounts (postal) at the time of rising of debits.

14.3 Details of all adjustments as a result of excess credits/erroneous credits or erroneous debits raised in the previous month(s) should be clearly brought out at the time of raising debits by the Director of Accounts (Postal).

15. Arrears of pension on death:

Pension can be drawn for the day of the pensioner's death. When a pensioner dies, the rightful claimant of the balance lying at the pensioners' savings Bank Account will have to furnish a death certificate to the Post master concerned, on receipt of which the Postmaster would work out any arrears due to the deceased or over payments, if any, made to him. The Postmaster concerned will immediately take action for recovery/adjustment of the overpayments in accordance with rules of Post Office Savings Bank Accounts (Pension) The balance amount will be paid to the nominee(s)., In case there is no nomination, the amount will be paid to the heirs of the deceased in accordance with the PO savings Bank Rules. For payment of any arrears to the heirs of the deceased pensioner, the Postmaster will seek instruction of the pension sanctioning authority through the Head Post Office and Director of Accounts (Postal).

16. Cessation of pension:

Where pension ceases to be payable to a pensioner/recipient of family pension on death etc. the Post Office concerned will make necessary entries in the Pension Payment Order and its record and return it to the pension sanctioning authority through the Head Post Office and the Director of Accounts (Postal). The latter will also amend the records.

17. Audit or pension payment:

The audit of pension payment will be conducted in the manner to be prescribed by the G&AG.

18.1 As no bills will have to be presented by the pensioner the debit schedules received from the P&T Department will not be supported by paid vouchers. The debit schedules will however, contain the following details.

- (i) Name of the pensioner
- (ii) PPO No.
- (iii) Amount of pension.
- (iv) Post Office in which pension has been disbursed.
- (v) Savings Bank Account Number.

18.2 On receipt of the debit schedules in the FA & CAOs Office, these will have to be checked with reference to the details quoted above.

19. Compensation to P&T:

The P&T Department will be reimbursed for the cost of the work of disbursement pension at such rate as may be determined.

20. Date and place of introduction of the scheme:

To begin with, the scheme will be introduced at the following cities.

Ajmer, Bombay, Calcutta, Chittaranjan, New Delhi, Gorakhpur, Gauhati/Pandu, Jamalpur, Kharagpur, Lucknow, Madras, Nagpur, Secunderabad/Hyderabad, Tiruchirappalli and varanasi.

A list of Post Offices at these 15 locations where pension can be drawn under this scheme is contained at Annexure VIII.

21. Revocation of option:

A pensioner who has opted for this scheme is free to revoke his option and to draw his pension otherwise, but before doing so he must give notice of a minimum period of three calendar months to the Postmaster of the Post Office from where he has been drawing his pension. Detailed instructions in this regard will follow.

ANNEXURE - C

Rates of remuneration for disbursement of railway Pension by the dept. of posts from 1986-87 onwards.

Year	Cost per transaction
1986-87	Rs.10.65
1987-88	11.29
1988-89	11.97
1989-90	12.69
1990-91	13.96
1991-92	15.35
1992-93	16.90
1993-94	18.50
1994-95	20.45
1995-96	22.50
1996-97	31.00
1997-98	34.00
1998-99	40.00
1999-2000	42.00

Year	Cost per transaction	
2000-2001	46.00	
2001-2002	51.00	
2002-2003	58.00	
2003-2004	61.00	Proposed and to be accepted by Railway Board

ANNEXURE - D

Statement to be enclosed along with Railway Pension Schedules [HPO wise] from PA Sections to Pension/Railway Pension Section vide D.G. P&T ND letter NO. PEA-590/1-14/76 dt. 3-8-76. (Due to Pension section on 12th of the month following the Month of account)

Name of Railways	Gross Amount as per schedules (No. of tm. To be specified)	Gross amount as per classified Abstract/DB	Amount as per abstract of TEs (The details of TEs may be furnished separately)	Difference between col. 2 & 3	Amount as per UCR (C&D schedules to be enclosed with full particulars)	Remarks
Southern Railways						
Central Railway						
Western Railways						
Etc.						

Certified that the amount shown in the statement have been agreed with the amounts booked in respective classified abstract and the abstract of TEs

AAO/JAO

PA Section

CHAPTER IX

ADDENDUM TO PENSION AGENCY SERVICES

**PENSION PYMENTS OHER THAN POSTAL PENSION [EMPLOYEES
FAMILY PENSION SCHEME 1971]****1. Disbursement of Family Pension under Employees Family Pension Scheme 1971 through Post Offices.**

1(a) A scheme for disbursement of Family Pension under Employees Family Pension Scheme 1971 through Post Offices has been introduced with effect from 1-7-1973. Details of this scheme have been explained in the D.G. P&T New Delhi¹ letter No. 13-22/70-CI dt 3.8.73 together with the Procedure to be followed by the Post Offices in this regard.

2. Authorisation of payments- Action In pension section.

2(a) The Asst. Provident Fund Commissioner (Pension) of EFPPO will issue the EFPPO's under this scheme. The specimen signature of the Asst. Provident Fund Commissioner (Pension) who is authorized to issue the EFPPO's will be received in advance at Postal Accounts Office (PAO) duly countersigned by the next higher authority of EFPPO concerned. These specimen signatures will be kept in safe custody of the Accounts Officer of Pension section. The genuineness of the EFPPO's received should be verified with reference to those specimen signatures on record.

2(b) The EFPPOs along with other documents when received from the EPFO should be indexed in a separate index register in Pension section and the EFPPO's along with other documents should be forwarded to the Post Master concerned duly countersigned within one week of their receipt. The index

1 Annexure A

register should be submitted to the Account Officer in charge of the Pension section on every Monday containing the particulars of Pending EFPPOs with reasons therefore. The register will serve the purpose of pending report register.

2(d) Separate Register for each HPOs in manuscript should be maintained in each Postal Accounts Office for the EFPPOs received from the EPFOs for payment through the Post Offices by the dealing Jr./Sr. Acct. entrusted with the work. Separate sets of pages would be allotted in these register for each HPO. The particulars of the EFPPOs received from the EPFO should be noted in this register duly attested by the Accounts Officer of Pension Section. The registers should be kept up-to-date with reference to the information received from the Post master, EPFOs etc. about transfer/cessation. In case of transfer from one Head P.O. to another HPO under the same postal circle fresh entries should be made in the register against the new HPO with suitable entries in the old registers of concerned HPO. Where the transfer is to a HPO under the control of another Postal Accounts Office in case of cessation, the EFPPOs and other documents received from the PM should be forwarded to the EPFOs concerned after making suitable remarks against the entries. Any increase in family pension received from EPFOs should be recorded in the Register of EFPPOs against the entry of EFPPOs. concerned and intimated to the PM concerned.

3. Accounting procedure to be followed - Action in Postal Account section and Book Section:

3(a) The schedule payment of Family Pension under EFPS'71 charged in the cash account by the HPO against "Employees Family Pension Scheme 71" will be received at PA section with supporting paid vouchers. On its receipt the amount charged in the cash account should be checked with the schedule and classified under Remittance head "8661 -- Transaction Pertaining to EFP Family Pension 71" in the classified abstract and DB, while the net payment on account of pensions should be charged in the cash account. The debit to be

raised against the EPFO on account of pension payment would be for the gross amount, the deductions on account of I. T. to be credited to the final head of account. The P.A. sections should check the amount charged in the Cash account with the respective schedules received from Post Offices in duplicate. They should also call for wanting schedules, if any, and settle discrepancies, if any, noticed between the cash account figures and figures shown in the schedules in consultation with the Post masters. The amount should also be exhibited in the same way in the DB by Book Section. Deductions on account of Income Tax, should be adjusted under the final Head of Account by the PA Sections.

3(b) Each PA section should furnish the information in the Proforma¹ HPO wise by the 15th of every month, to the pension section duly certified by AAO/JAO in charge of PA section along with the scheduled received with cash account.

3(c) The certificate of agreement of the totals with the figures in the classified abstract and the abstract of T.E.s for the month should also be recorded in tile statements by the Junior/Asst. Accounts Officer before signing them. In the case of adjustment made by transfer Entries, full particulars thereof should be copied in the separate sheet [in duplicate] and sent to pension section along with the schedules and statements. By the end of each month the pension section should prepare C&D schedule in quadruplicate for the total payments/adjustment made during the previous month.

3(d) In respect of credits on accounts of recoveries of overpaid pension appearing in the schedules of UCR, complete information viz., Name of the pensioner, EFPPPO No. etc. should also be furnished in C&D schedule by the PA section to the Account Current section to enable the latter to transfer the credit to the EPFO concerned. In other cases where the overpayment could not be recovered the information on receipt from the PM concerned, should be passed on the EPFO concerned besides making a note against the PPOs concerned. A

detailed report should also be obtained from the PM concerned through the next superior authority.

4. Procedure for transfer of debits/credits to EPFOs:

Action in Pension section: On receipt of the statements from the PA section vide Para 3 above consolidated statements for the circle as a whole should be prepared in quadruplicate and the totals thereof agreed with those in the detail book. The remuneration for payment of Employee Family Pensions should be carefully worked out with reference to the actual number of transactions in consolidated statement with reference to the remuneration rates prescribed¹ by the Directorate and effect necessary TE. The C&D schedules with three copies of the consolidated statement for the circle along with the one copy of the statement received from PA section duly supported by schedules and the amount of commission to be collected from EPFOs should be forwarded to the Account Current Section by the 20th of the month following the month of account. No need to maintain "Pension check Register" at PAO.

5. Action in Account Current section:

An advance payment² of 75% of the amount payable under EPFS 71 will be received from the EPFO concerned. On receipt of the C&D schedules from the Pension Section and PA Sections, the AC section should arrange to pass on the debits/credits to the respective EPFOs. Through the settlement accounts after reconciliation of DB & SR difference, if any, by maintaining a Broad Sheet which will be authenticated by the Accounts Officer of AC Section. One copy of the C&D Schedule and one copy of the consolidated statement for the circle should be retained as office copy and all other documents received from Pension Section as per Para 1 above should be forwarded to the EPFOs

1 Annexure E

2 Annexure C

concerned in support of the Debits/credits passed on.

5(a) Clearance of these items should be watched carefully through the existing board sheet maintained for the head “Transaction pertaining to EPF Family Pension payment” in the usual manner.

ANNEXURE A

Copy of Director General P&T ND Ir, No., 13-22/70-CI dt. 3.8.73' On EFPS '71

Sub: - *Payment of family pension under the Employees Family Pension Scheme 1971 through Post offices.*

1. It has been decided to make payment of family pensions to the dependants of the deceased industrial workers under the provisions of the Employees Family Pension Scheme, 1971 through Head and sub Post offices and also branch post offices, authorized for the purpose by the D.G.P&T. For undertaking this work the rate commission has been fixed on ad-hoc basis at Rs.2/= per transaction which will be subject to revision¹ after having experience of the working of the scheme with retrospective effect. i.e. from the date of commencement of the scheme. The payments of pensions under the scheme will commence with effect from 1.7.73. The post offices may also make payment of family pensions in arrears i.e. from 1.4.73 while disbursing family pensions for the first time if the family pension payment order so authorizes.

2. The procedure to be followed by the Post Offices for payment of the said family pensions is detailed in the Rules contained in the Annexure² to this circular. The salient points of the scheme, given below, should be carefully noted by the Post Offices making payments of the family pensions.

- (i) The payment of family pensions will be made only the Family Pension payment order which will be issued by the Accounts Officer concerned of EPFO and received by the disbursing post office through the concerned P&T Audit office, duly countersigned by the latter.
- (ii) The first payment of family pensions will be made only by the Head

1 Annexure E

2 Annexure B

or sub post offices in the jurisdiction of which the pensioner has elected to receive payment, on proper identification.

- (iii) The post offices will be re responsible for disbursement of family pensions to correct payees. The checks to be followed by the posts offices in this respect are indicated in Rule 20 to 23 of the Annexure.
- (iv) In respect of family pension payment orders received under this scheme separate register should be kept by each postmaster, in manuscript, in the following proforma, to serve as an index of all the Family pension recipients

Sl. No.	Name and address of the pensioner	Particular of family PPO authorizing payment of family pension	Date of commencement of pension	Amount of monthly pension	Date of happening of the event necessitating stoppage of pension	No. & date of letter returning the FPPO
1	2	3	4	5	6	7

The matter in which and the occasions on which entries are to be made in the Register are indicated in Rules 8 to 10 of the Annexure

3. Family Pensions will be paid monthly to the pensioners. In case of pensioners exempted from personal appearance, the pension will be paid to the

their duly authorized agent upon production of a life certificate. No Payment of the pension should be made to lunatics. The details instructions regarding the manner of payment of pension etc. are given under Rule 11 to 19 of the Annexure.

4. The records of payments of the Family pensions should be kept by the Postmaster concerned on the reverse of the family pension payment order, and special annual enquiries conducted in accordance with the provisions of Rule 24 to 26 of the Annexure.

5. Family pensions remaining un-drawn for more than one year should not be paid without prior sanction of the Employees Provident Fund originations, by which such pensions were originally sanctioned.

6. The payment of arrears of family pensions due in respect of deceased pensioners will not be made by the post offices but all such cases should be referred to the A.O. EPFO through the P&T Audit concerned.

7. The transfer of payment of family pension from one post office to another within the jurisdiction of the same regional office or otherwise will be regulated in accordance with the procedure prescribed in Rule 31 of the Annexure.

8. The schedules of payment of family pensions will be prepared, in form EFP -103, by the Head Post Offices and submit the same to the concerned A.O in the manner indicated in Rule 32 of the Annexure.

9. The various forms required for use in Post Offices in connection with payment of Family Pension will be supplied by the concerned Regional Office of EPFO. These forms will be printed on light green paper so as to distinguish them from other forms in post offices.

10. The payments of the family pensions should be charged in the cash account of the Head Post Office concerned against independent head viz. family pension payments under employees Family Pension Scheme and will be adjusted to the family pension fund account by means of debits raised against the Accountant General, central Revenues, by the DAA P&T concerned. Any irrecoverable amount of loss in the matter of payment of family pensions in post offices, which eventually may be written off, will also be borne by the family pension fund.

CHAPTER XVII
EMPLOYEES FAMILY PENSION SCHEME -
1971

ANNEXURE A

ADDENDUM TO PENSION

AGENCY SERVICES

PENSION PAYMENTS OTHER THAN POSTAL PENSION

[EMPLOYEES FAMILY PENSION SCHEME 1971]

Rules to regulate the procedure of the payment of Family Pensions under the Employees Family Pension Scheme 1971 by the Post Offices

1. Introductory:

The rules shall be called, the Rules Regulating the procedure of payment of Family Pensions under the Employees Family Pensions Scheme 1971 by Post Offices and shall regulate the procedure with regard to payment of the Family pension at any Post Office in India in accordance with the Provisions of the Employees Provident Fund and Family Pension Fund Act 1952 and the Employees family pension scheme 1971 framed there under.

NOTE - In regard to the liability of family pensions to the attachment by a Civil Court, section 10 of the aforesaid Act (Act 19 of 1952), which runs as follows:

Section: 10 - Protection against attachment.

- “(1) The amount standing to the credit of any members in the fund (refer any exempted employee in a Provident Fund) shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any court in respect of any debt or liability incurred by the member (or the exempted employee), and neither the official assignee appointed under the Presidency towns insolvency Act, 1909 (1 of 1909) nor any receiver appointed under the Provincial Insolvency Act, 1920 (5) of 1920, shall be entitled to or have any claim, on any such amount.”
- (2) Any amount standing to the credit of a member in the Fund or of an exempted employee in a provident fund at the time of his death and payable to his nominee under the scheme or the rules of the provident fund shall subject to any deduction authorized by the said scheme or rules, vest in the nominee and shall be free from any debt or other liability incurred by the deceased or the nominee before the death of the member or of the exempted employee.
- (3) The provisions of sub section (1) and sub section (2) shall, so far as may be, apply in relation to the family pensions or any other amount payable under the Family pension scheme as they apply in relation to any amount payable out of the fund”.

Place of Payment:

2. Family pensions shall be paid at any head or sub post office in India, or at any branch Post office, which has been authorized in this behalf by the Director General, Posts & Telegraphs. In all cases, however, the first payment of family pension shall be made at the Head or sub Post office in the jurisdiction of which the pension has elected to receive payment.

NOTE - Branch Post Offices (Departmental/Extra Departmental) and extra Departmental Sub Post Offices doing savings bank work can only be authorized to pay family pension up to Rs. 50 only in respect of a single pensioner.

AUTHORITY FOR PAYMENT: FAMILY PENSION PAYMENT ORDER

3. Payment of family pension can be made only upon family pension payment orders (In form Annexure C) issued by the Accounts Officer of the EPF Organization and countersigned by the link director/Dy. Director of Audit and Accounts P&T at or in the jurisdiction of the HPO as stated in FPPO at which the payment is desired by the pensioner.

4. Along with a family pension payment order, the Accounts Officer of EPF Organization shall forward:
- i) Application in Form NO.10 A (EPF)
 - ii) Duly attested specimen signature of the pensioner or the slip bearing duly attested left/right hand thumb impression of the pensioner if he/she is not literate enough to sign.
 - iii) An attested copy of the pensioner's photograph in pass port size except in case of Pardanashin ladies specially exempted by the Regional Provident Fund commissioner in this behalf.

NOTE - Each family pension payment order will be accompanied by the pensioners half intended to be delivered by the Disbursing officer to the pensioner concerned on proper identification.

5. (1) On receipt of family pension order in a Head Post Office, the Postmaster's half of the order shall be kept in separate files conspicuously

marked "Family Pension Orders relating to Employees Family Pension Scheme 1971". These files must be kept in the personal custody of the Postmaster in such a manner that pensioners shall not have access thereto.

(2)(a) When a pension is to be paid at a sub or branch Post Office, the Head Postmaster shall prepare a copy of the Postmasters half of the family pension payment order EFPP 102 and endorse thereon "Made payable at sub/branch post office w.e.f.". The similar endorsement being attested at the original of the Postmasters half of the FPPO. The endorsed copy of the order shall be forwarded to the sub or branch office concerned together with the pensioners half of the order and the order documents received from the Accounts Officer of the EPF Organization issuing the FPPO. In order to enable the Head Postmaster to prepare a copy the Postmasters half of the FPPO, the Regional Provident Fund commissioner shall supply the postmaster adequate no. of blank forms of disburser's portion of the FPPO (Form No. EFPP 102). The balk forms to be so supplied should distinctly indicate that they are meant for use by Head Post Office only for the purpose of preparing duplicate of postmaster's half of me EFPPPO.

(b) On receipt of the FPPO in a sub or branch post office, the postmaster shall keep the copy of the order duly endorsed by the Head Postmaster in separate file as indicated in sub rule (1) above.

6. On receipt of the family pension order and the document mentioned in Rule (4) the disbursing officer shall paste the documents on his half (or the duly endorsed copy) of the family pension payment order. The pensioner's half of the order shall be made over, under receipt, to the pensioner after proper identification when he/she appears to receive the family pension for the first time. The specimen signature or the thumb impression, as the case may be of the pensioner shall be taken, in the space provided for the purpose in the disburser's portion of the family pension payment order.

NOTE 1- When payment is to be made through a guardian, his personal identification marks shall be noted on both halves of the order at the time of first payment.

NOTE 2- The photograph of the pensioner should be pasted on the left hand corner of the Postmaster's half of the family pension payment order by the disbursing officer.

7. 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, it note shall be made on the family pension payment order on the form in which proof was given within each year, of the pensioner's continued existence, e.g. "appeared in personal on", and the initials of the disbursing officer or of the officer verifying the fact shall be put against the note.

REGISTER OF FAMILY PENSION PAYMENT ORDER:

8. The Postmaster will keep a separate register of the family pension payment order received by him in the form prescribed by the P&T Department. This register will serve as an index to the FPPOs received from time to time from the Accounts Officer of the EPF Organization through the Director/Deputy Director, Audit and Accounts, P&T. After seeing that a new order is correctly entered in this register, the postmaster will put his initial in the column of "Name of the Pensioner", and rule a red link 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 both portions of the order are returned due to death or transfer or otherwise, the postmaster will strike off it permanently the family pension under his signature and the date and cause of return should be entered in black ink under the postmaster initials.

Exception- The duties of the Postmaster prescribed in rules 5 and 6 may be performed in the Presidency Post Offices by the Deputy postmaster or an assistant postmaster and in first class head offices by the deputy postmaster.

9. On receipt of intimation about the death of pensioner, prompt action shall be taken to record the fact in the register and on the disbursers half (or the duly endorsed copy thereof) of the FPPO.

10. In the FPPO register maintained by the postmaster additional columns shall be opened to show clearly and precisely the special limitations and conditions attached to each FPPO as specified on the FPPO/Forwarding letter of the FPPO by the A.O. EPFO authorizing payment of family pension and it should be ensured that payment of family pension is not made after the occurrence of the event/beyond the last date specified for payment.

MANNER OF PAYMENT - DUE DATE

11. Family pensions are payable monthly on and after the first day of the following month. (Now modified as last working day of the month except March.

12. Save as otherwise provided the pensioner must take payment of the family in person after identification by comparison with the family pension payment order.

13. A pensioner specially exempted by the specific order of the RPFC (Countersigned by the A.O. authorizing family pension and received

through the link audit officer of the P&T) 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 receive his or her pension through an authorized person upon the production of a life certificate signed by a responsible Government officer or by some other well known and trustworthy person.

14. A pensioner of any description, who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure code, or by any Registrar or sub Registrar appointed under the Indian Registration Act, 1908 or by any pension officer who, before retirement, exercised the powers of a Magistrate or by any Gazetted officer, or by a Munsif, or by a Police officer not below the rank of sub inspector in charge of a Police Station or by a Postmaster, a departmental sub postmaster or an Inspector of Post Offices or by a class I officer of Reserve Bank of India or a staff officer or staff assistant of State Bank of India or by a person or class of persons specially authorized for the purpose by the EPG Organization is exempted from personal appearance.
15. The payment to the guardian authorized to receive family pension by the Accounts Officer of the EPF Organization in the FPPO for an on behalf of a minor pensioner 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 minor pensioner being alive and eligible to receive the family pension for the period covered by the payment.
16. Where the person authorized to receive family pension under the FPPO issued by the A.O. of the EPFO is found to be lunatic, the postmaster shall not disburse the family pension to such a lunatic but return the FPPO (Along with the pensioners half where possible) to the concerned A.O. of

the EFPO through the link Director/Dy. Director of Audit and Accounts, P&T for further action. The postmaster is not authorized to disburse family pension under the EPF scheme 1971 in such cases under the provision of section 95(1) of the lunacy Act (IV 1912)

FORMS OF FAMILY PENSION BILLS AND CONNECTED CERTIFICATES

17. Unless otherwise provided, claims for payment of family pensions shall be presented on bills in Form No. EFP 101 a copy of which will be supplied by the disbursing officer to each pensioner or the person authorized by him. The bill must be duly receipted by the Pensioner and if the pensioner cannot sign his name, his thumb impressions 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 family pension payable at a branch post office, the 2nd signature/thumb impression of the pensioner in token of having actually received the payment should also be obtained at the time of payment on receipt of authority from the Accounts Office, in the prescribed manner. The pensioners half of the family 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 pensioners half of family pension payment order, three clear days before the end of the month to which it relates. In the cases physically handicapped pensioners who are unable to sign, or put their thumb/great toe impressions and Pardanashin lady quittance 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 the family pensions, without being called upon to produce a

pension payment order or its bill. The disbursing officer should ask someone should be made at once. The bill should then be stamped and the disbursing officer should certify that the pension has been paid by him or before him, the certificate being attested by an independent reliable witness.

18. In cases where the pensioner is entitled to draw pension without requiring him to appear personally, a life certificate must accompany every family pension claim. 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.
19. When a pensioner draws his family pension under Rule 18, the claim must be supported by the written authority of the pensioner to pay the family pension to the person authorized by him to receive payment on his behalf. In such cases, the endorsement "Received payment" must be signed by the pensioner and a separate receipt, which need not be stamped, shall be endorsed by the person authorized by the pensioner in token of having actually received the payment.

CHECKS TO BE APPLIED BY THE DISBURSING OFFICER

20. On appearance of a pensioner claiming payment of family 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 family pension payment order. If the pensioner cannot sign his name, his thumb impression on the receipts shall be compared with the original impression taken on the order. In all cases, payment shall 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 family pension payment order.

21. A pensioner drawing family pension for the first time shall be required to produce his personal copy of the letters of the A. O. of the EPF Organization and of the Director/Dy. Director of Audit and Accounts, P&T concerned forwarding his family pension payment order to the Head Postmaster and his signature or his thumb/great toe impressions on the bill shall be compare with the specimen signature or thumb/great toe impression received with the family pension payment order and a note to this effect shall be recorded on the disburser's half of the order.
22. When a pensioner draws his family 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 to the pensioner before payment.
23. 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 pargana, known to the postmaster, who should further attest the certificates.

RECORD OF PAYMENT

24. Every payment must be entered on the reverse of both halves of the family 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 shall 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 family pension payment orders may be performed by the Deputy Postmaster or Assistant Postmaster in Presidency Post Offices and Dy. Postmaster in First class Post offices during the absence of Postmaster.

25. (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 is attached with the family pension payment order, take an impression of the thumb and all the fingers of the pensioner's left /right hand on the pension bill. The pensioners shall then be identified from the particulars given in the disburser's half of the family pension payment order. Identification shall also be made by an examination of the impressions given on the bill with those attached to the family pension payment order or by a reference to the pensioner's photograph where one is pasted on the disburser's half of the family pension payment order, if he cannot be identified by another means with absolute certainty.

25. (2) Pardanashin 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.

26. In all cases referred to in rule 13, 14 and 15 the disbursing officer must take special precautions to prevent impositions and must, at least once a year, receive proof independent of that furnished by the life certificate of the continued existence of the pensioner, of the person on whose behalf the family pension is claimed by the Guardian. For this purpose, 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 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 by 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 Accounts Officer of the EFP organization.

EXCEPTION- In a case where a pension claim submitted by a pensioner is supported by a life certificate granted under the provision of Rule 14, by a Gazetted Officer whose specimen signature is on record with the disbursing officer, or by a Government officer exercising the power 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.

UNDRAWN FAMILY PENSIONS:

27. Family pensions remaining un-drawn for more than one year shall cease to be payable by the disbursing officers. If the pensioner afterward appears, or a claim is presented on his behalf, the disbursing officer shall obtain the previous sanction of the authority by whom the pension was sanctioned. The sanction will be routed through the link Director/Dy. Director of Audit and Accounts, P&T.

NOTE - When an application for the payment of arrears of family pension is forwarded, the postmaster should invariably furnish, along with the application, information regarding the date of last payment of family pension and period to which it related. The Postmaster should invariably require the pensioner to give detailed reasons for the non-drawal of the pensions and furnish these reasons along with the application for re-authorization of pension to the A.O. of the EPF Organization.

DEATH OF PENSIONERS

28. The payment of arrears of family pension due in respect of a deceased pensioner shall not be made by the disbursing officer. The shall refer all such cases to the Accounts Officer authorizing payment of family pension through the Director/Dy. Director of Audit and Accounts, P&T concerned for appropriate action.

REPORTES TO THE AUDIT OFFICE:

29. A six monthly statement of cases of failure to draw family pensions shall be prepared by the Head Postmaster and forwarded to the Accounts Officer authorizing family pension so as to reach his office by the 10th of June and 10th December. The statement shall be in two parts one part showing the names of all pensioners who have not drawn their family pensions for three years and the other part showing the name of pensions other than those included in the former part, who have not drawn their family 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 case of non-appearance of any pensioner to draw his pension. The Postmaster's half of the family pension payment orders (together with duly endorsed copies in the case of pensions paid at sub or branch post offices) of the pensioners whose pensions are not

drawn for more than three years as well as of the deceased pensioners shall be returned to the Accounts Officer who issued FPPO through the Director/Dy. Director, Audit and Accounts, P&T Concerned. The Postmaster shall sort out such cases by examining the file of family pension payment orders every month.

NOTE - The sub and branch postmaster shall prepare similar statement and forward them with the duly endorsed copy of their half of the family pension payment orders to their respective Head Postmaster in time to enable him to prepare his statement.

30. When family pension ceased to be payable during the life time of a pensioner, both portions of family pension payment orders shall be returned by the Postmaster to the A.O. who issued the FPPO through the Director/Dy. Director, Audit and Accounts, P&T and with a note recording the reasons for the cessation of the pension.

TRANSFER

31. The transfer of payment of family pension from one post office to another within the jurisdiction of the same Regional office, of the EPF organization may be authorized by the Head Postmaster after ensuring the veracity of the signatory seeking transfer of the payment to another post office. The Head Postmaster sanction the transfer of the payment of pensions should endorse a copy of the sanction to the link audit office as well as to the A.O. of the EPF Organization authorized payment of family pension. The endorsement will be supported by a certificate to the effect that a note has been made in the Register of Family Pension Payment maintained in his officer regarding the transfer of the EFPO to another Post office and should also specify the month up to which the payment of family pension has been made by the Post office, and that no further

payment of family pension in respect of FPPO will be made by the Head Post Office or the sub/branch post office at which the family was originally payable. Same procedure will also be followed by the Head Postmasters in the cases involving transfer between two sub post offices/branch post offices under the same Head Post Office. The Head Postmaster of the office to which the pension papers have been transferred shall acknowledge receipt of the transferred pension payment documents to the forwarding Head Postmaster as well as the link Audit office of the P&T and The A.O. of EPFO authorizing the family pension. While acknowledging the receipt, the receiving postmaster shall also specify the month from which he has to commence payment of family pension.

In case of transfer of payment of family pensions from one office to another post office outside the jurisdiction of the regional office of the EPFO, the postmaster of the Head Office from which the payment is proposed to be transferred should be returned both the halves of family pension payment order to the concerned A.O. of the EPFO thro the link Director/Dy. Director of Audit and Accounts P&T for necessary action.

ACCOUNTS

32. (i) Payment on account of family pensions made by head and sub post office (including payments communicated by branch offices in account with them) will be entered in the schedules of family pension payments (Form No. EPF 103). The Head Office schedule will be prepared in triplicate by means of carbon paper. 1st copy will be sent along with the supporting disbursement vouchers¹ to the concerned A.O. of EPFO by name and Registered Post. The second copy will be submitted to the Director/Dy. Director Audit and Accounts concerned on the 1st day of the month along with a certification of despatch of vouchers direct to A.O. of

¹Annexure - D [Sch. With vouchers to be sent to PAO along with cash account w.e.f. 1-10-84 vide Dte. Ir.No.1-259/82-P.A. (EA)/PEA/661 dt. 14-8-84

the EPFO already prescribed in the Form. This copy will be sent along with the cash accounts. The third copy will be retained for record in the Head Office.

(ii) The Branch offices should attach the certificates of payment to the daily account along with the vouchers.

(iii) A sub office should prepare schedules of family pension payments on each day on which payments are made at the sub office or communicated by branch offices in account with it.

- 33.** The following certificates recorded by the Head Postmaster should accompany the monthly schedule of payments:

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

Certified also that to the best of my belief none of the persons for whom family pension has been drawn in this schedule became ineligible to draw family pension.

Certified also that none of the charges of family pension exceeding Rs. Fifty in each case, included in this schedule was paid a Branch/Sub office in charge of an extra departmental agent, authorized to pay pensions”.

- 34.** Family pension payments made at sub/branch offices should be verified frequently and intensively by inspecting officers or other responsible officials attached to the Head Post Office. The Head Postmaster shall also afford all reasonable assistance to the officers of the EPFO, as and when requested, to verify the correctness of payments within reference to records maintained at the Head Post Office/Sub Post offices and branch post offices in so far as they relate to the disbursement of family pension under the Employees Family pension Scheme 1971.

ANNEXURE - C

Copy of EPFO (General office) 9th Floor, Mayur Bhawan Connaught circle, New Delhi-110001 lr.NoFP/2(15)88/Vol-II dt. 20/3/95 addressed to All Regional Provident Fund commissioners/Officer in charge, SROs

Sub:- Advance Deposit of Family pension amount - Reconciliation - reimbursement to postal department - reg.

Sir,

As you are aware that as per the procedure laid down in Para 13 of Annexure (B) (at page 236) of the Manual of Accounting procedure, all cases of payment of monthly family pension are required to be recorded in the special proforma No.117 maintained in the Regional offices/sub Regional offices and accordingly the amount payable by the postal authorities to the pensioners every month is calculated for payment of 75% of the amount in advance to the concerned Deputy Director (Postal). Subsequently vouchers received from the postal department are verified, reconciled and the balance amount for that month is released. For reconciliation and timely payment to the postal department, a close liaison is very much needed for ensuring that the paid vouchers and payment schedules are received every month for the amount deposited in advance and balance released quickly on regular basis.

2. It appears that the work relating to the reconciliation of the paid vouchers and release of balance amount is not being done promptly and as a result, huge amount of family pension by the postal department on behalf of the EPFO is outstanding for reimbursement. Certain Regional Provident Fund commissioners have allegedly stopped reimbursement on the plea that

payment vouchers should be sent by the postal department for reimbursement office-wise as per issue of PPO by regional office/sub Regional office as the case maybe. This has resulted into huge accumulation of arrears. The Ministry of communication, Department of posts, Dak Bhavan, have informed that for the period ending up to 9/94, an amount of RS. 27.00 crores is lying outstanding which is to be reimbursed/paid by the EPFO to the postal Department.

3. For obvious limitation, postal authorities may not like to undertake the extra effort for sorting the vouchers office-wise and you are perhaps aware that in view of the difficulties being experienced by the postal department and the problems of accumulated arrears, they have issued directions to their circles not to accept the pension payment orders issued by the Sub Regional offices and PPOs issued by Regional Office alone are entertained.
4. The matter was discussed in detail with senior officers of Ministry of communication and it was impressed upon them that in case of PPOs issued by the SRO are not accepted by the postal department, this would result in congestion in Regional office level in dealing with all PPOs centrally and would result in abnormal delay in making the pension payments to the beneficiaries.
5. This apart it would however be desirable to sort out the operational difficulties in reimbursement process appropriately without disturbing the delivering system process. This has been agreed to be considered by the Postal Department. However, to obviate the arrear accumulations and ensuring reimbursement if fixed time frame and its strict adherence, it was discussed and mutually agreed to set up a monitoring system as a standing arrangement. Accordingly, you may nominate an officer from your end to

coordinate this matter with postal side in DAP and ensure that due reimbursement is made in time and any difficulty sorted out quickly. They may review the position on month-to-month basis as per fixed program and you may monitor this at your level so as to keep it operational at desired level.

6. The Regional Provident Fund commissioners are, therefore, requested to concentrate on this item of work and supervise personally so as to ensure that whatever amount is outstanding is liquidated before 31st march of accounting year, They are also requested to nominate one Liaison Officer not below the rank of Assistant Provident Fund Commissioner who will coordinate with the DAP and ensure that timely payments are made to the postal department and inform their name to central office.

ANNEXURE - D

Copy of Ir no. 3715/prn/pro dt. 25-9-84 of Directorate

Sub:- Disbursement of family pension under Employees Family Pension Scheme, 1971 thro Post offices.

It has since been decided by the Director General P&T New Delhi, that effect from the accounting month of October 1984 onwards, the paid vouchers on account of the disbursement of family pension made under the above scheme should be sent by the Post offices along with the schedules to PAO (at present, the schedules only are being received). Necessary instructions in this regard for transmission of vouchers along with the schedules have been issued to the Postmaster, On its receipt in postal Accounts Sections along with the cash Account, the PA Section should ensure that all the vouchers in support of the charge as noted down in the schedules, have been received and the wanting ones, if any are called for. The existing procedure for booking in the accounts as well as the transmission of schedules (now along with vouchers) to the pension section should continue to be followed.

Pension section should watch for the receipt of schedules and vouchers from the PA group and C&D schedules prepared and sent to Account Current section as usual along with the vouchers.

The account current section on receipt of the schedules and vouchers should follow the existing procedure in the matter of obtaining the cheque for the debits from the EPFO, the only difference being that the vouchers received from pension should also be sent along with the schedules to the EPF authorities on the last date following the month of account

ANNEXURE - E**RATE OF COMMISSION FOR PAYMENT OF EFPP THRO POST OFFICES**

The Ministry of Labour, Govt. of India Vide their letter NO.R-15025/2/91-SS II dt. 20-6-91 has conveyed approval for payment of enhanced commission rate to the postal authorities w.e.f. 1-4-1988 as against the existing rate of Rs.2/- which was provisional sanctioned earlier. It has further been decided that the rate of commission as sanctioned w.e.f. 1-4-88 will increase at the rate of 10% every year thereafter. The rates that will be applicable during the year 88-89 onwards are detailed as under:

Year	Rate	Escalation@10%	Total
1988-89	10.60		10.60
1989-90	10.60	1.06	11.66
1990-91	11.66	1.17	12.83
1991-92	12.83	1.28	14.11
1992-93	14.11	1.41	15.52
1993-94	15.52	1.55	17.07
1994-95	17.07	1.71	18.78
1995-96	18.78	1.88	20.66
1996-97	20.66	2.07	22.73

Year	Rate	Escalation@10%	Total
1997-98	22.73	2.27	25.00
1998-99	25.00	2.50	27.50
1999-2000	27.50	2.75	30.25
2000-2001	30.25	3.03	33.28
2001-2002	33.28	3.32	36.60
2002-2003	36.60	3.66	40.26
2003-2004	40.26	4.03	44.29
2004-2005	44.29	4.43	48.72

PAYMENT OF FAMILY PENSION UNDER E.P.F. SCHEME '95

The Department of Posts, Dak Bhavan, New Delhi-110001 has in its letter No.6-2/98-PO dt. 28-06-2001 described the procedure regarding disbursement of pension under the new EPFScheme 95. As the payment of Family Pension under this scheme thro PO SB deposit and withdrawal, the amount so paid will not be shown in Cash Account. For payment of Family Pension under this EPFS 95, the Directorate has instructed to collect a service charges for the total disbursement @ 2.5% by the Postmaster concerned and to credit the amount under UCR as "Service Charges on account of disbursement of EPS-95".

In order to watch the claim of service charges from the EPFO @ 2.5% the Postmasters concerned, who have been authorized to disburse the Family Pension Payment under EPFS 95, should furnish a statement every month to the PAO concerned in the proforma prescribed below alongwith the II nd period accounts returns in addition to maintenance of a Permanent Record at PO.

Total No. of pension payment during the month of account	Total mount received from EPFO Cheque No., date, value and date of credit to SB Account	Total amount of pension disbursed to the pensioner thro SB Account	Amount of Service charges @2.5% on the total amount of pension disbursement as per col.3	Date of receipt of Service charges from EPFO i. Cheque No., date and value. ii. Date of credit into UCR
1	2	3	4	5

On receipt of the Statement along with Cash Account, the PA Section should verify the credit appearing in VCR and record a certificate of agreement in the statement itself and forward it to Pension Section duly entering in a special transit register by 15th of every month.

The Asst/JAO, Pension Section shall consolidate and verify the total credit with D.B. and reconcile the misclassification if any. The consolidation Register shall be closed every month on 25th by AAO/JAO pension section and submitted to A.O. Pension Section.

CHAPTER XVII

NEW PENSION SCHEME- 2004

Government of India have introduced a new defined contribution pension scheme replacing the existing system of defined benefit pension system vide Govt. of India, Ministry of Finance, Dept. of Economic Affairs Notification dt. 22nd December, 2003 circulated under Lr. No. F. No. 1 (7)/2003/TA/19 GOI. Min. of Fin. Dept. of Exp. CGA, Lok Nayak Bhavan, Khan market, New Delhi dt. 14-1-2004.

Salient Features:

1. The new pension scheme becomes operational with effect from 1- 1-2004.
2. Contributions payable by the Government Servants towards the scheme under tier -I i.e. 10% of the basic pay +DP and D.A. will be recovered from the salary bills every month, Whenever there is a change in Basic Pay, Dearness Pay and Dearness Allowance the same should also be included for calculation of 10% of contribution under Tier I Scheme. The same may be recovered when the DA arrears bill is passed for payment along with a separate NIL Bill towards Government's Contribution.
3. Recoveries towards tier-I contribution will start from the salary of the month following the month in which the Government Servant has joined the service. Therefore, no recovery will be effected for the month of joining. For example, the employees joining service during the month of January 2004 deduction towards tier-I contribution will start from the salary bill of February 2004. No deduction may be made from the salary

earned in January 2004. Similarly deductions for those joining service in the month of February 2004 will start from the salary bill of March 2004 and so on.

4. **No deduction will be made towards GPF contribution from the Government servants joining on or after 1-1-2004 as the existing GPF scheme is not applicable to them.**
5. Immediately on joining Government Service, the Head of Office will be required to collect particulars as detailed in Annexure-I from the Government Servants and forward the same to this office, once a new Government Servant joins duty, after 1-1-04. The Annexure I shall be supported with a copy of appointment order duly attested by Divisional Head. Paid substitute/C.L. arrangement vacancies of Gr. D/Postman shall not be included.
6. A Government servant can exit at or after the age of 60 years from the tier-I of the scheme. At exit, it would be mandatory for him to invest 40% of pension wealth to purchase as annuity (from an IRDA regulated Life Insurance Company) which will provide for pension for the life time of employee and his dependents parents/spouse. In the case of Government servants who leave the scheme before attaining the age of 60, the mandatory annuitisation would be 80% of the pension wealth.
7. This office will allot a unique 16 digit Permanent Pension Account Number (PPAN) to the Government Servant, which will be used in all the future correspondence.

8. After the salary bill is passed for payment by the DDOs, **another separate bill for Employer Contribution** (Government contribution towards Matching Fund) **should also be prepared** the Debit Head being 3201-07-502-01 and credit 8342-OD-120 Misc. Deposits and charged to schedule of bills paid as NIL bill. Consolidated information of the Government's contribution should, be intimated to this office with heading 'TIER-I' New Pension scheme under the head of account '8342'other deposits. 120-Tier-I.

For Example:

Regular Salary Bill:

<u>Credit</u>	<u>Debit</u>	
Bill Deduction	Salary:	Rs.4000
8342-Tier 1- RS.500	Bill recovery	
i. Recovery from Govt. servant	under Tier I	Rs.500
	net payment:	Rs.3500

Separate NIL Bill for Matching Contribution:

Credit	Debit
8342-Tier I	3201-07- -02-01
ii. Govt's Contribution: Rs.500	Matching fund: Rs. 500

9. Schedule in respect of Tier I may be prepared in the following proforma.

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TIER- I

Month of Account:

Sl.no.	PPAN	Name	Basic PAY+DP+DA	Contribution 10% of BP+DP+DA	Matching contribution	Total
1						
2						
3						
Total						

Transfers in

Details:

Transfers out

Details:

Certificate: Certified that the recovery of contribution shown above agrees with the vouchers as under:

Vr.No. Amount

Total Rs.

Signature of the Postmaster

10. Whenever any government servant is transferred from one office to another either within the same accounting circles or to another accounting circle, balances will not be transferred by the PAO to the other accounts office. However the DDOs should clearly indicate in the LPC of the individual, the unique account number (PPAN), and the month up to which the government servant's contribution and governments' contribution have been transferred to the pension fund.

11. No withdrawal of any amount will be allowed during the interim arrangement. Provisions regarding terminal payments in the event of his leaving the Government service or untimely death of an employee during the interim period shall be notified in due course.

12. The Permanent Pension account number assigned by the Postal Accounts Office should invariably be recorded in the prominent place of the service book of the official, with the attestation of the Head of Office.

13. The nomination particulars as per Annexure I accepted by the PAO may also be entered in the service Book of the official, which should be attested by the Head of Office without fail.

WORK AT GPF I SECTION:

The GPF I Section is entrusted with this work of new pension scheme 2004. The following are the details of work to be done by GPF I Section

1. Receipt of Annexure I:

Once a Government Servant is appointed, the DDO should obtain the Annexure I statement containing name of the Govt. Servant, Designation, Basic pay, date of appointment, date of birth and the nomination details. After countersignature by the Head of Office, it should be sent to the

Postal Accounts Office. All such Annexure I received from the DDOs should be scrutinized and kept in a guard file as permanent record under the safe custody of the Accounts Officer.

2. Allotment of PPAN:

On receipt of Annexure I duly countersigned by the Head of Office along with the appointment order (The appointment order is obtained for verification of regular posting) the Permanent Pension Account Number will be allotted in the following manner.

The unique PPAN should be as follows:

First four digits represent the calendar year.

Next one digit - ministry code

Next six digits - circle code

Next five digits- consecutive numbers starting from 00001 for that calendar year.

The first PP A.W will be

2004 3 781018 00001

3. Intimation of PPAN to the units:

The allotted PPAN will be intimated to the Head of offices and to the DDOs concerned for effecting necessary entries in the service Book of the official. The PPAN should be quoted in all correspondences regarding this subject.

4. Maintenance of Accounts:

On receipt of the Schedules from the units and after verifying the charge in the bills for the employee contribution and the Govt. contribution by way of a separate NIL Bill ledger postings should be made. One ledger

card for each individual should be opened with the details of Name, Designation, PPAN, Unit, with columns Basic Pay, DP, DA, 10% of amount to be recovered, actual amount recovered, matching contribution with Bill number and Remarks.

5. Maintenance of Broad Sheet:

All the postings made in Ledger Cards should be compiled in the Broad sheet which is maintained PPAN wise. The total amount of each month should be compared with the DB postings under the Head of account 8342 and any discrepancy (DB more & DB Less) should be watched through a separate folio of the broad sheet.

At the closing of each month's accounts a statement in format Annexure II (consisting nomination details) and Annexure III (consisting monthly contribution by the official and matching contribution by the Government) should be prepared and sent to PAO Delhi for onward transmission to CPAO New Delhi.

6. Closing of Annual Accounts:

Accounts should be closed annually as per the instructions received time to time from the PAO New Delhi. After comparing the statements received from the Central Pension Accounts Office New Delhi through PAO New Delhi (Nodal Office) the same should be intimated to the field units.

7. Preservation of Schedule/Matching Fund Bills:

All the Matching fund NIL Bills and the schedules received from the field units should be preserved month wise as a permanent record.

WORK AT PA SECTIONS:

Utmost care should be taken while classifying under this 8342 Head. No debit should be entertained under this Head All the recovery details/Schedules should be compiled by the concerned PA sections through a separate register especially maintained for this purpose. The AAOs/JAOs of the PA sections should ensure that the officials' contribution and the Govt. contribution are correctly classified as shown in para 7 of this circular. If such details are not received from the field units the PA sections should prepare a list containing the unit-wise details of the amount booked under 8342 head with name of the official and amount of contribution and forward the same to GPF I section while submitting the classified Abstract to the Book Section. The Branch officers in charge of the PA sections may issue suitable instructions to the PA sections.

WORK AT CENTRAL SECTION:

All the PA Sections will include in the calendar of Returns under Monthly Statements, the Statements to be prepared by the AAOs/JAOs under Tier I Scheme every month with due date being the due date for submission of monthly classified Abstract to Book Section.

Central section shall be the co-ordinating section for smooth implementation of the scheme.

Central inspection section will ensure during internal check of the units that the above scheme is implemented properly in accordance with the instructions above.

The CIS will also conduct internal check of New Pension Scheme of GPF section every year.

SPECIMAN OF ANNEXURE-I

1. Name of the Government Servant :
(In block letters)
2. Designation :
3. Name of HO :
4. Scale of pay :
5. Date of birth :
6. Date of joining Govt. service :
7. Basic pay :
8. Nominee for accumulations under
the pension account :

SL.No.	Name of Nominee(s)	Age	% of share payable	Relationship with the govt. servant	Remark
1					
2					
3					

DDO

Signature of the
Govt. servant

ANNEXURE II

**O/O General Manager: Postal Accounts & Finance: Tamilnadu
Circle- Chennai 600 008**

Sl No.	Name of Govt Servant	Designation	Name of Office & Address	Basic Pay	Date of Birth	Permanent Pension Account No.
1	2	3	4	5	6	7

Date of Joining Service	Details of Nominee(s) for the accumulation under Pension Account				Remarks
	Name of Nominee	Age (Years)	Relationship with the Govt. Servent	Percentage of Share	
8	9	10	11	12	13

ANNEXURE III**Information required to be sent by Nodal Offices to Central Pension Accounting Office**

Deduction for the Month of: (Salary Bill of Paid in)

Sl.No.	PAO Code	Name of Govt. Servant	PPAN	Basic Pay	DP	DA
1	2	3	4	5	6	7
1						
2						
3						
4						

To be recovered 10%	Amount of contribution-under-Tier-I	Govt's Contribution Tier-I	G.S. contribution on trial	Total	Remarks
8	9	10	11	12	13
1					
2					
3					
4					

CHAPTER XIX

PREMIUM PRODUCT SERVICES

Business Development Directorate is the commercial arm of Department of Posts at which the formulation & operationalisation of value added services like speed/bulk/satellite/express parcel posts etc. take place and through which focused monitoring thereof is done. Under the existing system of accounting, it is not possible to determine the economic viability and cost effectiveness of these premium products because both the revenue and expenditure in respect of these were not separately booked but get merged with common heads of accounts of the Departments. In order, therefore, to make feasible the identification and booking of the revenue and expenditure of premium products, accounting procedure for classification and booking of revenue and expenditure a separate sub-heads and detailed heads have been opened as detailed in the annexure I

The revenue of premium products is realized through postage stamps sale (Closing balance minus opening balance and then ascertain the stamps sold for premium product services, cash receipts in lieu of postage stamps, postage stamps already affixed on the covers and cash receipts for added/requisitioned services. The HPOs should ensure to prepare separate schedules for revenue receipts on premium products with separate columns for each product viz. Speed Post, Express Parcel post, Business post, media post, Retail post etc as per Annexure II Like that, separate schedule of payments/refunds in respect of all premium services with required columns may also prepared for entering the refunds on account of rebate allowed, loss of articles, delay in delivery, commission on media post when separate paid etc. so that the details can be referred to easily.

In the circle PAO Revenue realized through postal stamps as shown in

Annexure II submitted by HPO will be deducted from the total sale of stamps for arriving at the amount of stamps in respect of ordinary services and added to postage realized in cash for premium services as detailed in Annexure III to arrive at the total revenue on the respective premium products.

In case of non-receipt of schedule of premium product services in a month the amount shall not be booked under suspense. The amount however shall be booked under "Postage realized in cash for premium services" Speed post. The required schedules should be called for from Head post offices concerned immediately by watching its receipt through a register for non-receipt of schedules for premium product services. On receipt of appropriate schedule, rectification of misclassification of amount may be made through transfer entry.

The head of account as set in Annexure IV has been assigned in respect of premium products services, in addition to the existing head of account.

ANNEXURE-I**Premium Products Services****Postage Revenue Realised in cash (PRC)**

Sl. No.	Name of the Products	Head of A/c with sub & Detailed Head	Mode of collection Cash/Cheque/ stamp	Authority	Remarks
1.	Speed Post	1201-101-3(1)	Cash, Stamp and Franking Machine, BNPL	Dte. Lr. No. 56-2/2000-PA (Tech I)-264 to 356 Dt. 24.5.2001	CS Circular No. 23/2001-02
2.	Business Post	1201-101-3(2)	Cash, Stamps, Franking Machines	Do.	Do.
3.	Greeting Post	1201-101-3(3)	Cash	Do.	Do.
4.	Express Post	1201-101-3(4)	Cash, Stamps, Franking Machines	Do.	Do.
5.	Satellite Post	1201-101-3(5)	Cash	Do.	Do.

Premium Product Services- Other than PRC

Sl. No.	Name of the Products	Head of A/c with sub & Detailed Head	Mode of collection Cash/Cheque/ stamp	Authority	Remarks
1.	Media Post	1201-800-1(1)	Cash	Dte. Lr. No. 56-2/2000- PA(Tech II)/264/356 dt 24.5.01	CS Circular No. 23/2001- 02
2.	Sale of Uttar Pradesh Public Service Comm. Forms	1201-800-1(2)	Cash	Do.	
3.	Fax Post	1201-800-1(3)	Cash	Do.	

NOTE -1. Satellite Post, Express Post, Originally given "other" in Dte.'s No.
56-2/98-PA/538-628 dt.11.03.99 was incorporated as above.

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2. Commercial publicity post is modified as media post under PPS – other than PRC.
3. Retail Post meant for accounting of commission on sale of students identity card and other application forms given in Dte.'s letter no. 56-2/98-PA/(Tech I) 538-628 Dt. 11.03.99

Expenditure – 3201-02-101-04-Premium Products Services

ANNEXURE-II

Statement of Revised Heads of Accounts against the Existing Heads

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>1. Major Head-1201-Postal Receipts Minor Head - 101 - Sale of Postage stamps</p> <p>Sub & Detailed Heads</p> <p>1. Postage realised in Cash(4)</p> <p>Deduct: 1 Refund of Postage(5)</p> <p>2. Postage realised in Cash for Mass Mailing Services</p> <p>Deduct:- Refunds</p> <p>3. Postage realised through sale of Postage Stamps.</p> <p>1. Sale of Postage Stamps(6)</p> <p>2. Deduct:</p> <p style="padding-left: 20px;">(a) Value of stamps used for realizing custom duties(7)</p> <p style="padding-left: 20px;">(b) Value of stamps affixed on</p>	<p>Major Head-1201-postal Receipts Minor Head-101-Sale of Postage Stamps</p> <p>Sub & Detailed Heads</p> <p>1. Postage realised in Cash for ordinary services(4)</p> <p>Deduct : 1 Refund of Postage (5)</p> <p>2. Postage realised in Cash for Mass Mailing Services</p> <p>Deduct:- Refunds</p> <p>3. Postage realised in cash for Premium Services</p> <p>1. Speed Post.</p> <p>2. Business Post.</p> <p>3. Other (89)</p> <p>Deduct:(1) Refund of Premium Service</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
Indian postal Orders	(2) Rebate for pre-sorted bulk mail.
(c) Refunds of Postage stamps(8)	Add: (1) Value of stamps affixed on Premium Services (Postage Stamps and Service Stamps)
4. Sale of Service Stamps (9)	4. Postage realised through Sale of postage Stamps 1. Sale of Postage Stamps (6) 2. Deduct: (a) Value of stamps used for realizing custom duty (b) Value of stamps affixed on IPOs. (c) Refund of Postage Stamps. (d) Value of stamps affixed on Premium Services. 5. Sale of Service Stamps (9) Deduct :Value of Stamps affixed on Premium Services

Other Existing head of accounts under 1201-Postal Receipts remain unchanged.

Footnote (89):- This includes Express Post, Satellite Post, Commercial Publicity Post and Retail Post.

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>Major Head - 3201-Postal Services</p> <p>Sub-Major Head-01-General Administration</p> <p>Minor Head-001-Direction and Administration</p> <p>Sub & Detailed Heads</p> <p>1. Postal Directorate</p> <p>(1) Salaries(26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special services(30)</p> <p>(7) Rent Rate and Taxes/Royalty(31)</p> <p>(8) Publication (32)</p> <p>(9) Advertising Sales and Publicity Expenses (39)</p> <p>(10) Write Off/losses (33)</p>	<p>Major Head - 3201 - Postal Services</p> <p>Sup-Major Head - 01 - General Administration Minor Head-001-Direction and Administration</p> <p>Sub & Detailed Heads</p> <p>1. Postal Directorate</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special services (30)</p> <p>(7) Rent, Rate and Taxes/Royalty (31)</p> <p>(8) Publication (32)</p> <p>(9) Advertising Sales and Publicity Expenses (39)</p> <p>(10) Write off/losses (33)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
(11) Suspense	(11) Other Charges (34)
(12) Other Charges(34)	(12) Expenditure in connection with Exhibitions
(13) Expenditure in connection with Exhibitions	(13) World Philatelic Exhibition for the year _____
(14) India-89 World Philatelic Exhibition	(14) Materials & Supplies (39 A)
(15) Materials & Supplies (39 A)	(15) Hospitality Expenses
(16) Hospitality Expenses	(16) Machinery & Equipment (41)
	2. Business Development Directorate
	(1) Salaries (26)
	(2) Over Time Allowances
	(3) Wages (27)
	(4) Travel Expenses (28)
	(5) Office Expenses (29)
	(6) Payment for professional and special Services(30)
	(7) Rent, Rate and Taxes/ Royalty(31)

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
	<p>(8) Publication(32)</p> <p>(9) Advertising Sales and Publicity Expenses(39)</p> <p>(10) Write Off/losses(33)</p> <p>(11) Other Charges(34)</p> <p>(12) Materials & Supplies(39A)</p> <p>(13) Hospitality Expenses</p> <p>(14) Machinery & Equipment (41)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>Major Head-3201-Postal Service</p> <p>-01-101-control & Supervision</p> <p>Sub & Detailed Heads</p>	<p>Major Head-3201-Postal Service</p> <p>-01-101-control & Supervision</p> <p>Sub & Detailed Heads</p> <p>1. Circle Offices</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special Services(30)</p> <p>(7) Rent, Rate and Taxes/ Royalty(31)</p> <p>(8) Publication(32)</p> <p>(9) Advertising Sales and Publicity Expenses(39)</p> <p>(10) Write Off/losses(33)</p> <p>(11) Other Charges(34)</p> <p>(12) Materials & Supplies(39A)</p> <p>(13) Machinery & Equipment (41)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
	<p>2. Business Development Branch</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special Services(30)</p> <p>(7) Rent, Rate and Taxes/ Royalty(31)</p> <p>(8) Publication(32)</p> <p>(9) Advertising Sales and Publicity Expenses(39)</p> <p>(10) Write Off/losses(33)</p> <p>(11) Other Charges(34)</p> <p>(12) Materials & Supplies(39A)</p> <p>(13) Machinery & Equipment (41)</p> <p>(The existing sub-heads from 2. Postal Division to 5.Postal Stock Depots may be re-numbered as into 6)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>Major Head-3201-Postal Services</p> <p>-01-101-control & Supervision</p>	<p>3201-01-101-control & Supervision</p> <p>Sub & Detailed Heads</p> <p>7. Circle Stamp Depots.</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special Services(30)</p> <p>(7) Rent, Rate and Taxes/ Royalty(31)</p> <p>(8) Write Off/losses(33)</p> <p>(9) Machinery & Equipment (41)</p> <p>(10)Advertising Sales and Publicity Expenses(30)</p> <p>(11) Other Charges (34)</p> <p>(12) Materials & Supplies(39A)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>Major Head-3201-Postal Services</p> <p>3201-02-Operation</p> <p>101 - Postal Network</p> <p>Sub & Detailed Heads</p> <p>4. Speed Post Services (85)</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special Services(30)</p> <p>(7) Rent, Rate and Taxes/Royalty(31)</p> <p>(8) Other Charges(34)</p> <p>(9) Materials & Supplies(39A)</p> <p>(10) Write Off/losses(33)</p> <p>(11) Advertising Sales and Publicity</p>	<p>(The existing sub-heads from 6 to 7 may be re-numbered as 8 to 9)</p> <p>Major Head-3201-Postal Services</p> <p>3201-02-Operation</p> <p>101 - Postal Network</p> <p>Sub & Detailed Heads</p> <p>4. Premium Product Services</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special Services(30)</p> <p>(7) Rent, Rate and Taxes/Royalty(31)</p> <p>(8) Other Charges(34)</p> <p>(9) Materials & Supplies(39A)</p> <p>(10) Write Off/losses(33)</p> <p>(11) Advertising Sales and</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
Expenses(29)	Publicity Expenses(39) (Speed Post Service may be substituted by Premium Product Services)

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>Major Head - 3201 - postal Services 3201-02-Operation 103-Conveyance of Mails</p> <p>Sub & Detailed Heads</p> <p>1.Rail</p> <p>(1)payment for professional and Special Services (30)</p> <p>2. Air</p> <p>(1) payments for Professional and special Services (30)</p> <p>3.Departmental Mail Motor Services</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p>	<p>Major Head-3201-Postal Services 3201-02-Operation 103 – Conveyance of miles</p> <p>Sub & Detailed Heads</p> <p>1.Rail</p> <p>(1) payments for professional and special services in respect of ordinary Services</p> <p>(2) Payments for professional and special services in respect of Premium Product Services.</p> <p>2. Air</p> <p>(1) Payments for Professional and special Services in respect of ordinary services.</p> <p>(2) payments for Professional and special Services in respect of premium products service</p> <p>3.Road</p> <p>(1) Payments for Professional and special Services in respect of ordinary services.</p> <p>(2) payments for Professional and special Services in respect of</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
(5) Office Expenses (29)	premium products service
(6) Payment for professional and special Services(30)	4.Departmental Mail Motor Services for ordinary services
(7) Rent, Rate and Taxes/ Royalty(31)	(1) Salaries (26)
(8) Advertising Sales and Publicity Expenses(39)	(2) Over Time Allowances
(9) Machinery & Equipment/Tools & Plants (41)	(3) Wages (27)
(10) Materials & Supplies(39A)	(4) Travel Expenses (28)
(11) Write Off/losses(33)	(5) Office Expenses (29)
(12) Suspense	(6) Payment for professional and special Services(30)
(13) Other Charges(34)	(7) Rent, Rate and Taxes/ Royalty(31)
	(8) Advertising Sales and Publicity Expenses(39)
	(9) Machinery & Equipment/Tools & Plants (41)
	(10) Materials & Supplies(39A)
	(11) Write Off/losses(33)
	(12) Other Charges(34)

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>(4) Others</p> <p>(1) Salaries (26)</p>	<p>(5) Departmental Mail Motor Service for Premium Product Services</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special Services(30)</p> <p>(7) Rent, Rate and Taxes/Royalty(31)</p> <p>(8) Advertising Sales and Publicity Expenses(39)</p> <p>(9) Machinery & Equipment/Tools & Plants (41)</p> <p>(10) Materials & Supplies(39A)</p> <p>(11) Write Off/losses(33)</p> <p>(12) Other Charges(34)</p> <p>(6) Others</p> <p>(1) Salaries (26)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
(2) Over Time Allowances	(2) Over Time Allowances
(3) Wages (27)	(3) Wages (27)
(4) Travel Expenses (28)	(4) Travel Expenses (28)
(5) Office Expenses (29)	(5) Office Expenses (29)
(6) Payment for professional and special Services(30)	(6) Payment for professional and special Services(30)
(7) Rent, Rate and Taxes/ Royalty(31)	(7) Rent, Rate and Taxes/ Royalty(31)
(8) Write Off/losses(33)	(8) Write Off/losses(33)
(9) Materials & Supplies(39A)	(9) Materials & Supplies(39A)
(10) Other Charges(34)	(10) Other Charges(34)

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>Major Head-3201- postal Services 3201-03-Agency Services 101-Banking & Life Insurance</p> <p>Sub & Detailed Heads</p> <p>6. Saving Bank Development Office</p> <p>(1) Salaries (26) (2) Over Time Allowances (3) Wages (27) (4) Travel Expenses (28) (5) Office Expenses (29) (6) Other Charges(34)</p> <p>Deduct : Cost of Saving Bank Development Officers recoverable from Ministry of finance</p>	<p>Major Head-3201- postal Services 3201-03-Agency Services 101-Banking & Life Insurance</p> <p>Sub & Detailed Heads</p> <p>6. Saving Bank Development Office and deduct there under may be deleted</p> <p>7. Other Scheme may be substituted as 6-other scheme</p> <p>Postal Life Insurance (this may be substituted as 7-postal Life Insurance Directorate)</p> <p>(1) Salaries (26) (2) Over Time Allowances (3) Wages (27) (4) Travel Expenses (28) (5) Office Expenses (29) (6) Payment for professional and special Services(30) (7) Rent, Rate and Taxes/ Royalty(31)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
	<p>(8) Publication (32)</p> <p>(9) Advertising Sales and Publicity Expenses(39)</p> <p>(10) Write Off/losses(33)</p> <p>(11) Other Charges(34)</p> <p>(12) Materials & Supplies(39A)</p> <p>(9) Machinery & Equipment (41)</p> <p>8.Postal Life Insurance Branch Circle Office</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special Services(30)</p> <p>(7) Rent, Rate and Taxes/ Royalty(31)</p> <p>(8) Publication (32)</p> <p>(9) Advertising Sales and Publicity</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
	<p>Expenses(39)</p> <p>(10) Write Off/losses(33)</p> <p>(11) Other Charges(34)</p> <p>(12) Materials & Supplies(39A)</p> <p>(13) Machinery & Equipment (41)</p> <p>(9) Rural PLI – No changes</p> <p>(10) Director , PLI, Calcutta</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special Services(30)</p> <p>(7) Rent, Rate and Taxes/ Royalty(31)</p> <p>(8) Publication (32)</p> <p>(9) Advertising Sales and Publicity Expenses(39)</p> <p>(10) Write Off/losses(33)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
	<p>(11) Other Charges(34)</p> <p>(12) Materials & Supplies(39A)</p> <p>(13) Machinery & Equipment (41)</p> <p>Deduct : Amount recovered for the management of Postal Insurance Funds</p> <p>(a) Reimbursement of establishment charges</p> <p>(b) Other establishment charges (i.e. FRR per policy)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>Major Head - 3201 - postal Services 3201-04-Accounts & Audit 102 - Accounts Sub & Detailed Heads</p> <p>1. Directorate and Circle Office</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Rent, Rate and Taxes/ Royalty(31)</p> <p>(8) Other Charges(34)</p>	<p>Major Head - 3201 - postal Services 3201-04-Accounts & Audit 102 - Accounts Sub & Detailed Heads</p> <p>1. Directorate (PA.-Wing)</p> <p>(1) Salaries (26)</p> <p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Payment for professional and special Services(30)</p> <p>(7) Rent, Rate and Taxes/ Royalty(31)</p> <p>(8) Publication (32)</p> <p>(9) Other Charges(34)</p> <p>(10) Machinery & Equipment (41)</p> <p>2. Circle Postal Accounts Offices</p> <p>(1) Salaries (26)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
	<p>(2) Over Time Allowances</p> <p>(3) Wages (27)</p> <p>(4) Travel Expenses (28)</p> <p>(5) Office Expenses (29)</p> <p>(6) Rent, Rate and Taxes/ Royalty(31)</p> <p>(7) Other Charges(34)</p> <p>(8) Machinery & Equipment (41)</p> <p>Deduct: Recoveries from 2. May be re- numbered as 3</p> <p>3. Deduct: Recoveries from</p> <p>(1)) APS Accounts</p> <p>(2) Other Governments and Departments</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>Major Head - 3201 - postal Services 3201-08-Stationery & Printing 101 –Postcards, envelopes, stamps etc.</p> <p>1. Payment of Charges to Reserve Stamps Office, Calcutta.</p> <p>2. Cost of Printing and over-printing of Postage Stamps</p> <p>3. Conveyance and Freight charges of Stamps and Postal Stationery</p> <p>4. Cost of manufacture of Post cards, envelopes etc.</p> <p>5. Cost of Printing Indian Postal Orders</p>	<p>Major Head - 3201 - postal Services 3201-08-Stationery & Printing 101 –Postcards, envelopes, stamps etc.</p> <p>1. Payment of Charges to Reserve Stamps Office, Calcutta.</p> <p>2. Cost of Printing and over-printing of Postage Stamps (i) Govt. Security Press. (ii) Private Security Press.</p> <p>3. Conveyance and Freight charges of Stamps and Postal Stationery (i) Govt. Security Press. (ii) Private Security Press.</p> <p>4. Cost of manufacture of Post cards, envelopes etc. (i) Govt. Security Press. (ii) Private Security Press.</p> <p>5. Cost of Printing Indian Postal Orders (i) Govt. Security Press. (ii) Private Security Press.</p> <p>6. Cost of manufacturing and printing</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
6. Write off- losses (33)	of commemorative stamps. (i) Govt. Security Press. (ii) Private Security Press. 7. Write off- losses (33)

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>Major Head - 3201 - postal Services 3201-60-Other Expenses 798 – International Co-operation(88)</p> <p>1. Contribution to Universal Postal Union</p> <p>5201-Capital outlay on Postal Services 101-Postal Network</p> <p>3. Mail Motor Vehicles (a) Purchase of vehicles (b) Share of Establishment</p> <p>4. Other Motor Vehicles and launches (a) Purchase of vehicles (b) Share of Establishment</p> <p>5. Internal plants (a) Purchase of Internal Plant (b) Share of Establishment</p>	<p>Major Head - 3201 - postal Services 3201-60-Other Expenses 798 – International Co-operation(88)</p> <p>1. Contribution to Universal Postal Union</p> <p>2. Other Charges</p> <p>5201-Capital outlay on Postal Services 101-Postal Network</p> <p>3. Mail Motor Vehicles for ordinary Services (a) Purchase of vehicles (b) Share of Establishment</p> <p>4. Mail Motor Vehicles for premium products (a) Purchase of vehicles (b) Share of Establishment</p>
<p>(The existing sub-heads 4- other motor vehicles and launches and 5-Internal plants have been deleted)</p>	
5201-Capital Outlay on	5201-Capital Outlay on

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
Postal Services	Postal Services
104-Machanisation & Modernisation of Postal Services	104-Machanisation & Modernisation of Postal Services
2. Seals and Stamps Factories	1. Upgradation & Expansion of VSAT network
1. Land -	1. Installation of VSATs
i) Works Expenditure	(i) Machinery & Equipments
ii) Share of establishment	
2. Buildings -	2. Installation of ESMOs
i) Works Expenditure	(i) Machinery & Equipments
ii) Deduct-Stores Surplus to requirements	3. Multi purpose counter machines
iii) Freight Charges	(i) Machinery & Equipments
iv) Indirect charges on stores (63)	4. Computerisation of Saving bank
v) Share of Establishment (64)	(i) Machinery & Equipments
3. Internal Plants-	5. Modernisation of Post Offices
i) purchase of Internal Plants	(i) Machinery & Equipments
ii) share of Establishment	
3. Bag Washing plants	6. Mechanical Equipments
i) Purchase and installation of bag washing plants	1. Stamp Cancelling machines
ii) Share of Establishment	(i) Machinery & Equipments
	2. Electronic Franking machine

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>4. Conveyors</p> <p> i) Purchase of conveyance</p> <p> ii) Share of Establishment</p> <p>5. In House Computers</p> <p>6. IMP Systems</p>	<p>(i) Machinery & Equipments</p> <p>7. Computerisation of postal Store/Stamps Depots</p> <p> (i) Machinery & Equipments</p> <p>8. Business Development & Marketing</p> <p> 1.Computerisation</p> <p> (i) Machinery & Equipments</p> <p> 2.Mass Mailing and Other Equipment</p> <p> (i) Machinery & Equipments</p> <p> 3.Others</p> <p> (i) Machinery & Equipments</p> <p>9. Modernisation and Development of Philately.</p> <p> 1.Computerisation</p> <p> (i) Machinery & Equipments</p> <p> 2.Others</p> <p> (i) Machinery & Equipments</p> <p>10. Streamlining of Financial management (Postal Accounts)</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
	<p>1.Computerisation</p> <p style="padding-left: 40px;">(i) Machinery & Equipments</p> <p>2.Others</p> <p style="padding-left: 40px;">(i) Machinery & Equipments</p> <p>11. Streamlining of administrative Management (Directorate)</p> <p>1.Computerisation</p> <p style="padding-left: 40px;">(i) Machinery & Equipments</p> <p>2.Others</p> <p style="padding-left: 40px;">(i) Machinery & Equipments</p> <p>12. Computerisation of Customer Care Centres</p> <p style="padding-left: 40px;">(i) Machinery & Equipments</p> <p>13. Modernisation of Mail Processing</p> <p>1.Automatic integrated Mail processing System</p> <p style="padding-left: 40px;">(i) Machinery & Equipments</p> <p>2.Upgradation of existing automatic Mail Processing System (O.C.R)</p> <p style="padding-left: 40px;">(i) Machinery & Equipments</p> <p>3. Computerisation of TMO's and HRO's etc.</p> <p style="padding-left: 40px;">(i) Machinery & Equipments</p> <p>4. International Mail operation and</p>

<i>Existing Head of Accounts</i>	<i>Revised modified head of Accounts</i>
<p>204-Railway mail service vans works expenditure</p>	<p>their up gradation.</p> <p>(i) Machinery & Equipments</p> <p>5. Mail Offices/Registration sorting Offices.</p> <p>(i) Machinery & Equipments</p> <p>6.Others</p> <p>(i) Machinery & Equipments</p> <p>204-Railway mail service vans works expenditure</p> <p>(1) Fabrication of now air brake Mail Vans</p> <p>i) Other Capital Expenditure</p> <p>2)Modification/conversion of existing RMS Vans</p> <p>i)Other Capital Expenditure</p>

The sub-head I-Consumer Co-operative societies-Share of capital contribution under Major Head 5201-Capital Outlay Minor Head -800-Other expenditure is deleted. The deduct head 2-deduct-others expenditure is renumbered as 1

In respect of all Heads of working expenses under 3201-, the object Head "Suspense" may be deleted and the rest of object heads re-numbered suitably

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ANNEXURE II

GOVERNMENT OF INDIA : DEPARTMENT OF POSTS
SCHEDULE OF RAVENUE RECEIPTS OF VARIOUS PREMIUM SERVICES
(TO BE ACCOMPANED WITH MONTHLY CASH ACCOUNTS)

S.No .	Name of service	Revenue realised through				BNPL before rebate	Total Rs.	Less Rebate allowe d Rs.	Deduct refund for		Penalty levies	Net amount (8-9-10- 11-12)
		Cash Rs.	Franking Machine Rs.	Postage Stamp Rs.	Service Stamp Rs.				Loss of Articles	Delay in delivery		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Speed post											
2	SPMO Charges											
3	SP Passport application											
4	Business Post											
5	Express post											
6	Greeting post											
7	Media post											
8	Retail post											
9	E post											
10	Ebill post											
11	Bill mail service											
12	Satellite post											
	Total											

Signature of Postal Assistant

Signature of Accountant/APM(Accts)

Signature of Postmaster

ANNEXURE III

Based on this procedure the Postal Accounts Offices are required to transfer certain amount deducting from postage realized in Cash (PRC) and Postage Stamps under ordinary services and book it under respective premium services

1	Sale (Difference of opening balance and closing balance as in CBR Plus Cash Account Plus UCR)	Postage Stamps A	Service stamps B
2	Deduct value of Stamps affixed on Speed post (See foot note-2)	C	D
3	Deduct value of franking Amount(See Footnote-2)	E	F
4	Deduct Refunds(See footnote-3)	G	H
5	Deduct Stamps affixed on SPMO	I	J
= Net Revenue Receipt		Sale of Postage Stamps A- (C+E+G+I)	Sale of Service Stamps B- (D+F+H+J)

NOTE 1 - As per Col. 5 of Annexure-II of BD Directorate letter No.22-14/Accounting Procedure/2004-05 dated 11.08.04

NOTE 2 - As per Col. 4 of Annexure-II of BD Directorate letter No22-14/Accounting Procedure/2004-05 dated 11.08.04.

NOTE 3 - As per Col. 9+10 of Annexure-II of BD Directorate letter NO.22-14/Accounting Procedure/2004-05 dated 11.08.04.

Net revenue receipt under Speed Post may be computed as under:-

- | | | |
|-----|---|---|
| (i) | Speed Post revenue realized through cash at the time of booking [Cash Accounts figures which correspond to Cash (CoI.3)+SPMO charges received in Cash, [not including the M.O. Commission component]. | K |
|-----|---|---|

Add

- | | | |
|-------|---|---|
| (ii) | Value of Stamps affixed (C+D+I+J) | L |
| (iii) | Value of franked amount | M |
| (iv) | BNPL (Gross Amount) (Note : This amount Should not have been Included in (i) above) | N |
| (v) | Penalty levied | O |

Total Add(L+M+N+O) =	P
----------------------	---

Deduct

- | | | |
|--------|--|---|
| (vi) | Rebate allowed (Col 9 ibid) on BNPL articles | Q |
| (vii) | Refund on account of I loss of Articles | R |
| (viii) | refund on account of Delay in delivery | S |

Total Deduct (Q+R+S) =	T
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Net Speed Post Revenue receipts = (K+P+T)

Revenue Receipts relating to other premium products viz. Express parcel post, satellite post, and business post etc. may be computed on the lines of Speed Post.

Yours faithfully

ANNEXURE IV

HEAD OF ACCOUNT RELATING TO PREMIUM PRODUCTS

I. 1201-Postal Receipts.

101-Sale of Postage Stamps.

03-Postage Realised in Cash for Premium products.

06-Retail Post.

II. 1201-101- Sale of Postage Stamps.

01-Postage realized in cash for ordinary services.

Deduct:

1. Refund of Postage .
2. Value of frank impress on Speed Post articles.
3. Value of frank impressed on Business Post.
4. Value of frank impressed on Express Post.

III. 03-Postage realized in Cash for premium services.

01-Speed Post.

Deduct:

1. Refund of premium services.
2. Rebate for pre-sorted bulk mail.
3. Rebate allowed on BNPL articles.

Add:

1. Value of Postage stamps affixed on Speed Post articles.
2. Value of frank impressed on Speed Post articles.
3. Value of service stamps affixed on speed post articles.

IV. 02. Business Post.

Add:

1. Value of Postage stamps affixed on Business Post articles.
2. Value of frank impressed on Business Post articles.
3. Value of service stamps affixed on Business Post articles.

V. 03 Express Post.

Add:

1. Value of Postage Stamps affixed on Express Post articles.
2. Value of frank impressed on Express Post articles.
3. Value of service stamps affixed on Express Post.

VI. 04. Postage realized through sale of Postage stamps.

1. Sale of Postage stamps.

Deduct:

1. Value of stamps used for realizing custom duty.
2. Value of stamps affixed on IPOs.
3. Refund of postage stamps.
4. Value of postage stamps affixed on Speed Post articles.
5. Value of postage stamps affixed on Business Post.
6. Value of postage stamps affixed an Express Post articles.

VII. 05. Sale of Service Stamps.

Deduct:

1. Value of Service stamps affixed on Speed Post articles.
2. Value of Service stamps affixed on Business Post articles.
3. Value of Service Stamps affixed on Express Post articles.

CHAPTER XX

Exercise of Checks in Respect of Revenue Receipts

The checks to be exercised in the Postal Accounts Office in respect of various account vouchers and returns are given in Chapter III. The correctness of recovery/accounting of the 'Revenue Receipts' in order to make the Department 'Self Supportive' the Head of the Circle are empowered to approve Business Packages which are in the nature of value addition to the existing services offered by the Department. While deciding the new business package Proposals, their costing and pricing are to be carried out by the Circle I FA and approved by the Head of the Circle. The business packages should always be net revenue surplus generating.

The calculation of cost of the services rendered through the Post Offices on behalf of other Ministries/Departments are to be made based on the following duly applying the methodology adopted in the Department of Posts.

1. Direct cost (Cost of Clerical operation)
2. Indirect cost (Cost of overheads)
3. Other cost

The accounting procedure for business packages are to be in conformity with the guidelines issued from time to time. The following guidelines, in this regard, are to be followed by the PAOs.

- I. To ensure the scheme is one approved by the competent authority, operational procedures are prescribed within the frame work of the Government System and the accounting records of the Post Offices for reflecting the transactions relating to the schemes in the initial accounts are being maintained in the Post Offices.

- II. Guidelines are available to the Post Offices for submission of the cash accounts along with the transactions of the schemes together with the schedules/returns to the Postal Accounts Offices for classification.
- III. The allotment of "Head of Account" for 'Receipts' and 'Payments' are Strictly in consonance with Departmental Rules from time to time.
- IV. Schemes which require opening of new Head of Account at any level i.e. Major/Minor/Sub and detailed heads have to be referred to the Directorate (PA Wing) through Business Development Directorate for examination.
- V. The Gross Receipts should be credited to the 'Revenue Receipt Head' of the 'Department of Posts'.
- VI. Revenue Receipts should not be appropriated for Departmental expenditure.
- VII. It should be ensured that under no circumstances the Revenue Receipt earned is exceeded by the expenditure incurred. The over all expenditure should not exceed 80% of the Revenue Receipts from a Business Package.

Every year in March Supplementary accounts, the Revenue Receipts and Expenditure incurred have to be assessed with a view to deciding on continuing the scheme further in term of its profitability. Circles will therefore, maintain detailed subsidiary accounts in respect of each Business Package separately to enable easy identification of revenues earned and expenditure incurred.

ICI Parties during inspection have to go through the records, study the schemes in the light of the above and report sent to PAO.

CHAPTER XXI

Principles and Procedures Regarding Expense Coverage Ratio

The aim of the Department has shifted to profit motive instead of service motive alone. The financial performance of a Circle can be improved by achieving Revenue Targets and Controlling the Expenditure within the allotment under relevant Heads of Accounts. Economy instructions issued by the Ministry of Finance from time to time on ceiling items have to be followed strictly. The Department has evolved a formula (Expense Coverage Ratio) to know the financial performance of the Department. The ECR in percentage terms refers to Revenue Receipts (RR) for every hundred rupees of working expenses (WE), Higher the ECR the better the financial performance. The operating ratio should normally 1:1 for our Department. Analysis of financial performance needs to be made, reviewed on monthly basis and brought to the notice of the Head of the Circle to improve the financial performance.

The operating ratio is dependent on Revenue Receipts the above topic may be considered for inclusion under the Chapter III of Postal Accounts Manual Vol.I.

APPENDIX - 1*Extent of Checks and Review*

Particulars of checks in respect of various items of work done in the Postal
Accounts Office:-

	Particulars of item of work	Ext. of Check
	1	2
1.	Pay bills of establishments nominal and numerical check including checking of	Half yearly
2.	Over time and outstation Allowances bills	Half yearly
	(i) if drawn on separate bills	Half yearly
	(ii) If drawn with pay bills	Half yearly
A.	Medical Attendance bills of establishment	Half yearly
3.	TA Bills of officials drawn under Medical Attendance Rules	Quarterly
4.	Other TA Bills	
<p>Note - Special attention should be paid to the TA bills of herds of the Department and self controlling officers to see that there are no extravagant claims or abuse of powers by such officers.</p>		
5.	Contingent Bills	Quarterly
6.	GPF vouchers of Group D Officials	Quarterly

	Particulars of item of work	Ext. of Check
	1	2
7.	Deleted	
8.	Misc. vouchers of schedules of unclassified payments of Post office etc.	Half yearly
	(i) Deposit Repayment vouchers	Half yearly
	(ii) Interest- Payment vouchers	
	(iii) Refund vouchers & Discount vouchers	
9.	(a) Vouchers relating to short term loans and advances the details accounts of which are maintained in the departmental offices and responsibility for watching recovery adjustment rests with departmental officers.	Half yearly
	(b) Vouchers relating to loans and advances the detailed accounts of which are maintained in the circle Postal account Offices.	All vouchers every month
10.	Reimbursement of tuition fee:-	
	(i) Grade B officers	One month in a year
	(ii) Grade C officers	
11.	Pension bills :-	
	(i) Vouchers of compassionate gratuity	Half yearly
	(ii) Provisional Pension/ Military Pension Payment	Half yearly
	(iii) Pension Payment by each Head Office	Half yearly

	Particulars of item of work	Ext. of Check
	1	2
	(iv) Gratuities under CCS (TS) rules -49	Half yearly
	(v) Commuted value of pension payment	Half yearly
	(vi) war injury scheme pension payment	Half yearly
12.	Family Pension Bills	Half yearly
13.	Pension terminable on marriage paid in January & July	Half yearly
14.	Check of Classifications	Half yearly
15.	Grant in aid bills under Rs. 10000	Half yearly
15A	Grant in aid Rs. 10000 & above	Half yearly
16.	Scholarship & stipend bills other than those relating to overseas scholarship	Half yearly
17.	Cheques including personal deposit challans and Estate Cheques	Half yearly
18.	Misc. vouchers Departments	Half yearly
19.	Cash Orders	Half yearly
20.	Vouchers for salt and custom Remittances (Simple Receipt)	Half yearly
21.	Store depot suspense Sealing wax	Monthly
22.	Losses of Govt. Property	Monthly
23.	Scrutiny of contracts	Monthly

	Particulars of item of work	Ext. of Check
	1	2
24.	Advances drawn	Monthly
25.	Correctness of amount of interest recovered on advances paid to govt. Servants.	Monthly
26.	Permanent advances	1 Monthly in a year
<i>Government Securities</i>		
27.	Discharge safe custody, receipts from Post offices on maturity of relative loans	All
28.	List of discharges of each loan received back from the Post Offices after not of payment.	All
29.	Interest payment order on each loan issued to the postmaster for credit into the SB Accounts of the holders.	All
30.	Certificate of Credit of interest in the relative SB accounts received from postmasters.	All
31.	Trust interest Payments order issued to pledgees for payment to contractor and Posts and telegraphs employees concerned.	All
32.	Certificate of Payment of interest received from the pledgees.	All

	Particulars of item of work	Ext. of Check
	1	2
<i>Cash Certificates</i>		
33.	Discharged P.O. Certificates of Denomination	
	(i) Up to Rs. 100	1 month in a year
	(i) Above Rs. 100	
34.	Examination of Issue list	Do.
35.	Examination of summary of Issue & then posting in stock & issue Register and proof of posting.	
36.	Examination of discharge list of summaries of P.O. certificates	Do.
37.	Examination of discharge journals & Annual Interest	Do.
38.	Interest payment vouchers	1 month in a year
<i>Money Orders</i>		
39.	The correctness of amount of commission in the issue list (one date for each period.	Two dates each month, each unit
<i>Indian Postal orders</i>		
40.	(a) IPOs in the denominations of Rs. 50 and Rs. 100	100%
	(b) IPOs in the denominations between Rs. 10 and Rs. 40	25%

	Particulars of item of work	Ext. of Check
	1	2
	(c) IPOs in the denominations less than Rs. 10	10%
	P & T Mail Motor Service	
41.	Final running A/c bills	All
41.A	<i>MSS Maintenance and Reports</i>	
	(i) Exceeding Rs. 1000	100%
	(ii) Exceeding Rs. 500 but not exceeding Rs. 1000	50%
	(iii) Rs. 500 and below	25%
	(v) Payment to contractors on account of security deposits	100%
42.	<i>Running Payment</i>	
	(i) Rs. 10000 or more	Alternative month
	(ii) Above Rs. 10000 but below Rs. 100,000	Do.
	(iii) Rs. 10000 & below	Do.
43.	<i>Supply bills</i>	
	(a) Above Rs. 10000	All
	(b) Above Rs. 1000 but not above Rs. 10000	Do.
	(c) Rs. 1000 and below	Do.

	Particulars of item of work	Ext. of Check
	1	2
	<i>Miscellaneous</i>	
44.	TA Bills of families of Govt. servants who dies while in service.	All
45.	Deleted	
46.	(a) Commission paid to authorised agents	Do.
	(b) Commission paid to Authorised Agents for sale of P.O. Savings Certificates (Check in CC section with reference to relevant issue journals to verify that these were actually sold through the Agents).	Units selected by PA Sections vide paragraph 12.16 of PAM Vol.1.
47.	Commission paid on Pay Roll Scheme (Vrs. exceeding Rs. 50 only to be received).	All
48.	Abstract contingents Bills	Do.
49.	Honorarium Bills	Do.
50.	Settlement accounts Vouchers	Do.
51.	B.P.Os. and Irish P.Os.	Do.
52.	Indo Pakistan Settlement Vrs.	Do.
53.	Gift coupons	Do.

	Particulars of item of work	Ext. of Check
	1	2
CIVIL ENGINEERING WORKS		
54.	Final running accounts bills	
	(i) including Ist and final bill amounting not more than Rs. 5000 in respect of contract sanctioned by Division.	50%
	(ii) Sanctioned by higher authority than the Division	100%
	(iii) More than Rs. 500	100%
55.	Running Account bills	
	(i) more than 1 lakh	100%
	(ii) more than 10,000 but less than 1 lakh	50%
	(iii) amounting to not more than Rs. 10000	25%
56.	Supplementary bills	
	(i) Amounting to more than Rs. 1000	50%
	(ii) Amounting to not more than Rs. 1000	25%
57.	Other vouchers	
	(i) Head Receipt more than Rs. 5000	100%
	(ii) O.T.E.O.	100%
	(iii) T.E.s.	100%

	Particulars of item of work	Ext. of Check
	1	2
	(iv) Hand receipts amounting to not more than Rs. 5000	50%
	(v) CPWA 64	10%
CUMULATIVE TIME DEPOSITS		
58.	Withdrawal vouchers	100%
59.	Vouchers for lease encashment (on death / retirement)	All

APPENDIX - I - contd.

	1	2
1&2	Deleted	
3.	Overtime Allowance Bills and outstation Allowance Bills	Yearly
4.	Incentive money Bills of Telegraphist / Postal Signaller	Do.
5.	Bills & Vouchers of Deposit Repayment Refunds and other Misc. Payments	Half yearly
6.	(a) National Saving Stamp Cards	
	(b) Vouchers etc. relating to payments of commission paid to authorised Agents.	One month in a year
7.	Vouchers relating to Indo-Pakistan Settlement Accounts	Half year
8.	Review of Nominal Check	Once in a year
9.	TA Bills drawn under Medical attendance Rules	Half yearly
10.	One of the offices not selected for Numerical check	At irregular intervals
11.	Checking of classification of items over Rs. 2500 & Rs. 10000 by JAO & BO respectively	All
12.	Review of one month's account of each of the disbursing unit in a year by an Account Officer.	Do.
13.	Reviewing correctness of the amount of interest	Do.

	1	2
	recovered on advances paid to Govt. servants.	
14.	Deleted	
15.	Register of Special Recoveries	Quarterly
16.	Deleted	Do.
17.	Inward GPF Transfer Cards Register	One month in a year
18.	Posting in the GPF ledger cards	One month in such a way that all ledger cards are checked at least once a year
19.	Broadsheet of GPF unposted items	Every month in a year
20.	Posting of GPF cards of govt. Servants on deputation	All by JaO at the end of each quarter, 25% by BO in Jan. & June each year
21.	Posting in the GPF Cards to see that there is no delay in receipt of debits, recovery of Principal. These are being made in accordance with sanctions to temporary withdrawals and these recoveries are regular.	5% by J.A.O.
22.	Vouchers, of GPF advance paid to Group 'D' Staff (whose fund accounts are maintained by	

	1	2
	Departmental authorities).	
	(i) Not exceeding Rs. 10,000	25% by Jr. A.O. and 5% by A.O.
	(ii) Exceeding Rs. 10,000	50% by Jr. A.O. and 10% by A.O.
23.	Vouchers of GPF Withdrawals including final payments made to group 'D' staff (whose fund accounts are maintained by departmental authorities).	All by J.A.O. and 10% by A.O.
24.	Deleted	
25.	Checking of GPF interest calculation by men different from those who prepared the Accounts.	20% by Accountant, 10% by J.A.O. 5% by A.O.
26.	Annual Account statement prepared by Accountant	
	(i) Under Hand posting (ii) under Machine posting	40% by J.A.O. and 1% by B.O.
27.	Salary check register	Once a year by J.A.O.
28.	Deleted	
29.	Deleted	
30.	Pay bills of Govt. servants	One month in a

	1	2
		year by J.A.O.
31.	Medical attendance bills	Once in a year
32.	Tuition fee bills of Govt. servants	Once in a year
33.	TA Bills	Once in a year
34.	Fully vouched & detailed contingents bills	
	(i) Not more than Rs. 1000	Half yearly
	(ii) Above Rs. 1000	Quarterly
34A	Vouchers relating to indo -Pakistan settlement Account	100% (50% by JAO and the balance 50% by A.O.
35.	Scholarship & Grants in aid	Once a year
36.	All pension payments	once a year by J.A.O.
	(a) Gratuities under CCS (TS) Rules 1949 Gratuity paid to E.D. Employee and other DCRG Vouchers.	100% by J.A.O.
	(b) Post review of war injury payments out of 2 months payments of each H.O. Compensation payments under workmen's compensation Act/ Military Pension payments.	Half yearly
37.	Gratuity Register	Quarterly by J.A.O. & half yearly by A.O.

	1	2
38.	Vouchers received with settlement Accounts	
	(i) Ord Pension vouchers	Half yearly
	(ii) War injury	Do.
	(iii) Vouchers received with settlement Accounts with pension	Do.
39.	Refund of Revenue, Refund of Fines Discount on stamps and interest payments	One month in a year
40.	Railway Warrants, credits noted and Bus Warrants	One month in a year
41.	Cash Accounts list of payments , Schedules , Plus & minus Memorandum Deposit register.	100%
42.	All bills more than Rs. 10000 other than abstract contingent bills, pay bills loans and advances bills, PWD Bills, Provident Fund Debt vouchers and Deposits vouchers.	100% by J.A.O. & B.O.
43.	Vouchers relating to short term loans and Advances the detailed accounts of which are maintained in the departmental offices and the responsibility for watching recovery/ adjustment rest with the Departmental Offices.	Half yearly by J.A.O. and yearly by A.O.
44.	Vouchers relating to loans and advances the details accounts of which are maintained in the Circle Postal Accounts Offices.	
	(i) Vouchers not exceeding Rs. 10,000	All by J.A.O.

	1	2
		and 50% by A.O.
	(ii) Vouchers exceeding Rs. 10,000	All by J.A.O. and A.O.
45.	GPF payment vouchers relating to employees other than Group D (whose final accounts are maintained by Circle Postal Accounts Offices.)	
	<i>(i) Vouchers of Advances</i>	
	(a) Not exceeding Rs. 10,000	50% by J.A.O. and 5% by A.O.
	(b) Exceeding Rs. 10,000	100% by J.A.O. and 10% by A.O.
	(ii) Vouchers of withdrawals including final payments	
	(a) Not exceeding Rs. 10,000	All by J.A.O. and alternate month by A.O.
	(b) Exceeding Rs. 10,000	All by J.A.O. and A.O.
46.	A general Checking of bundles of vouchers of a particular month by A.O.	one unit each month
47.	Discharge of safe custody receipt from Postal Offices on maturity of relative loans	Half yearly

	1	2
48.	List of discharges of each loan received back from the Post offices after not of payment.	Do.
49.	Interest payment order on each loan issued to the Postmasters for credit into SB Accounts Holders,.	one month in a year
50.	Certificate of credit of Interest in the relative SB Accounts received from Post Masters.	Do.
51.	Trust Interest payments orders issued to pledges for payment to contractors and P & T employees concerned.	All by J.A.O. and one month in a year by A.O.
52.	Certificates of payments of interest received from the pledge.	Do.
53.	Half yearly reconciliation of ledger balances of individual holders with the stock of Govt. Promissory Notes.	One month in a year
54.	British Postal orders Paid British Postal Orders selected from various denominations and from different offices.	2%
55.	Irish Postal Orders Paid British Postal Orders selected from various denominations and from different offices.	2%
56.	Cash certificates	

	1	2
	<i>1. By Supervisors</i>	
	(a) Check of Posting in stock & Issue Register All stages of work including Proving & Classification	one month in a year
	(b) (i) One Denomination of NSC Ist issue (ii) Three Denominations in two months of each class of P.O. certificates	10 Transactions daily of each head Post Office Do.
	(c) Advices of payment	10%
	(d) Proof sheet /safe custody transactions in respect of those denominations reviewed by him.	One month in a year
	(e) Classification slips in detail	Do.
	(f) Counting at the time of recopying	25% to 1005 depending upon the number or supervisors in the section
	<i>2. By Junior Accounts Officer</i>	
	(a) Classification slips all stages of work	5% each series
	(b) All classification slips of those offices	Two offices each month
	(c) Advices of payments	5%
	(d) Proof sheets/ safe custody transactions	5%

	1	2
	(d) Unsold list of each series	5%
	<i>3. By A.O.</i>	
	(a) Transactions in respect of each office reviewed	At least 20 items
	NB : Extent of scope of test check by G.O. in respect of transactions reviewed by him will be the same as prescribed for J.A.O.	
	(b) Post Review : Transactions of Offices selected	Test check of ten items
	<i>Money order</i>	
57.	Examination of abstract checkers work of M.Os. issued	One or two offices selected at random each month
58.	Checking of TMO Requisitions with reference to entries in the MO issue list.	All the rate of 10 TMO requisition for each Class I Post Office and 3 for each of the other Post Offices per period in a month marked for check

	1	2
59.	Checking the bonafides of MO is issued on P& T services	15 items out of 6 Head Post Offices
60.	<i>1. By. Supervisor</i>	
	(a) Work of one Issue abstract Checker by rotation	5% by Superv. & J..A.O.
	(b) Correctness of check of MO Commission	50 Items.
	(c) Work of one reconciler	6 discrepant items daily and 5 sheets of HO & SO daily
	(d) Checking of debit check work	150 items by Acctt. 300 items by Supervisor
	(e) (i) Unpaid void MO's	5% of the total No. of unpaid void MOs. received in a month as noted in the MO void Register in Form MO 19
	(ii) debit checking of paid void MOs	The work of each debit checker of void

	1	2
		MOs should be reviewed not less than thrice a monthly subject to a minimum of 11vrs. a day
	(f) Review of conversion of Sterling value of Foreign MO's section	20 items daily
	<i>2. Junior Accounts Officer</i>	
(a)	Paid M.Os from the receptacles of all the offices taken together for each account period.	5 M.Os
(b)	Manuscript slips prepared by the Comptometer operators	6 items daily for 4 days in a week and test check Misc. work on the remaining two days.
(c)	Checking of 4 M.Os. per thousand from receptacle for each Head Office so that the number so abstracted may work upto aggregate of 0.4%.	0.4% of the total number of transactions.
(d)	Debit Checking by way of supervision	30M.Os.perday
(e)	Checking of debit Checker's work	100M.Os.perday
(f)	(i) Unpaid void M.Os.	5% of the total number of Unpaid voids

	1	2
		M.Os. as noted in the void M.O. void Register in Form MO 19 once in a month
	(ii) Debit checking of paid void M.Os.	The work of each debit checker should be reviewed not less than thrice a month to a minimum of 4 Vrs. a day
(g)	Picking of Unchecked items	3 sheets of HO and SO lists done by an Assistant.
(h)	Tracing the charges of Unpaid MOs. in the paid list	5 items daily
(i)	Debit checking of Mis-sorted M.Os. received in the Issue list or void Register.	5 items relating to each Accounts Office
(j)	Particulars copied from the Mis-sorted Register, charge certificate on vouchers and correctness of the name of Accounts office e.g. A.T.D. , sent to other Accounts offices.	
(k)	Noting of instructions of issue of duplicate M.O.s in the Issue list or void Register and also tracing of	5 items daily

	1	2
	credits in respect of sanctions issued by Accounts Offices.	
(l)	Check of Issue & Paid Summaries	One HO of issue and paid summary for each period done by each Accountant.
(m)	Progress Report of Machinists	One full days' work twice a month
(n)	Register of Void MOs reissued for verifying whether date of payment have been noted and reminders issued.	5 items two days in a month
(o)	Check and Classification of Void MOs paid in Home Circle	One HO for each period
(p)	Check and Classification of Void MOs paid in Foreign circles	One circle for each period
(q)	consolidation and classification of inward and outward lists and check of outward lists	20 items from list of one week
(r)	Check of Exchange Office inward and outward lists and check of outward lists	Do.
(s)	Preparation of statement of MOs remaining as Void finally in forms DG(PA) 451, 452 & 453	Do.

	1	2
(t)	Check of cash or delivery outward lists	20 items from list of one week
(u)	Check of cash on delivery inward lists	Do.
(v)	Check of trade Charge Accounts on extracts (From dG (PA)-473) including trade charge MOs.	20 items from list in the account of one month
(w)	Review of monthly exchange accounts and action regarding special items outstanding.	In full one accounts by rotation is a month
N.B. - one or other items from (g) to (w) should be selected for daily review so that each man's work may come under a scrutiny.		
61.	-A CTD : <i>1. By Supervisor</i>	
(i)	Check of payment with warrants of payments and ledger cards	15 items daily
(ii)	Check of interest on accounts closed during the month with warrants of payments and ledger cards.	20%
(iii)	Check of number of transactions noted by the Journal Accountants of office or part of offices in Group of rotation	2HOs in a month
(iv)	General review of journal (once a week of at least two HOs in a month)	2HOs in a week
(v)	Checking of list of transactions with the journals	Each HO.

	1	2
	and agreement there of.	
(vi)	Defaulted repayments of HOs every month	8½%
2.	<i>BY JAO</i>	
(i)	Check of warrants payments with ledger cards	5 items daily
(ii)	Check of interest on closed accounts	2%
(iii)	Check & review of transactions of Head offices or part there of and also of two volumes of CTD ledger cards or of entire office if it is a small one.	One HO each month
(iv)	Check of correctness of monthly verifications of deposits and withdrawals	Do.
(v)	Review of Journals	2 Offices (at least 5 bundles of warrants of payments including closed accounts)
(vi)	Checking of review of supervisor's work in regard to defaulted payments.	50%
(vii)	Transfer of Journals	1 month in a year
	<i>Indian postal orders</i>	
62.	Paid I.P.O. s selected from various denominations	2%

	1	2
	and from different office	
	Custom duty on postal artical etc.	
63.	Schedule checking and total thereof by mental process	2 pages daily of each stage by supervisor
64.	Verification of adjustment of items included in each statement	10%
65.	Sheets of parcel bills or letter Mail Register	3 sheets daily
66.	Detailed Checking of items from the schedules	10 items daily
67.	Checking of defaced stamps affixed to sender's agreement	50% every month (the selection being made so that every office comes under check in regular rotation once in two months)
	<i>Civil engineering works review by J.A.O.</i>	
68.	Final Running Account Bills including Ist and final amounting to more than Rs. 5,00.	33½%
69.	Hand Receipt amounting to more than Rs. 5,000	33½%
70.	T.E.s amounting to more than Rs. 5,000	100%

	1	2
71.	(i) Running bills for Rs. 10,000 & more	
	(ii) All other vouchers less than Rs. 10,000	
	(iii) Hand Receipt	
	(iv) Supply bills	10%
	(v) Others	
	(vi) O.T.E.O.s and T.E.s	
	(vii) CPWA-64	
<i>Branch officer's Review</i>		
72.	(i) Vouchers amounting to more than Rs. 10,000 checked /reviewed by JAO	100%
	(ii) All other vouchers of Rs. 100000 and less selected for check	5%
	Account Current	
73.	Cheques/Vouchers received with Bank Payment Scrolls.	
	(a) Review by Junior Accounts officer	
	(i) Cheques upto Rs. 5000	5%
	(ii) Cheques above Rs. 5000 but not exceeding Rs. 10000	25%

	1	2
(iii)	Cheques above Rs. 5000	50%
(b)	<i>Review by Branch Officer</i>	
(i)	Cheques above Rs. 10,000	50%
	(This takes effect from April 1979)	
<i>Det Kathmandu</i>		
74.	Running and final payment of contractors bills including first and final bills	
(a)	Above Rs. 10,000	
	J.A.O.'s review	Quarterly
	Branch Officer's review	100% of vouchers checked and reviewed by JAO
(b)	Above Rs. 5,000 but below Rs. 10,000	
	J.A.O.'s review	Quarterly
	Branch Officer's review	5%
<i>All other bills</i>		
(a)	Exceeding Rs. 10,000	

	1	2
	J.A.O.'s review	10%
	Branch Officer's review	10% of vouchers checked and reviewed by J.A.O.
(b)	Not exceeding Rs. 10,000	10% bny JAO and 55 by B.O.
<i>Mail Motor Service</i>		
75.	Running and Final Payment bills of contractors	
(i)	Above Rs. 1,00,000	50% by JAO and 50% of the reviewed vouchers by B.O.
(ii)	Above Rs. 5,000 but below Rs. 1,00,000	Do.
(iii)	Below Rs. 5,000	25% by JAO
76.	Payment to Contractors on account of Security Deposits	50% by JAO and 50% remaining vouchers by B.O.
77.	Land Acquisition Vouchers	100% by B.O.
78.	Indo-Pakistan Settlement Accountant	50% by JAO and 50% by B.O.

	1	2
79.	All other vouchers exceeding Rs. 10,000	100% by JAO and 100% by BO
	P & T Department Vouchers	Once in a year
	Not exceeding Rs. 10,000	105 by JAO & 5% by BO
	P & T Department Vouchers	Once in a year

APPENDIX 2

(A) Returns/ Documents received in Account Current Section

Nomenclature	Sent by whom	Authority
1	2	3
1. Bank Scrolls with paid vouchers/ cheques and remittance challans	Branches/Agencies of Reserve Bank of India	Para 5.21 of Postal Accounts Manual Vol. I
2. Schedules of Drawings/ Remittances from / to Bank Treasuries	Postmasters through Postal Accounts sections.	Para 5.22 ibid.
3. Schedule of payments/ receipts from / into the treasury.	Treasury Officer	Para 5.21 ibid
4. Copies of Advices together with schedules and Vouchers.	Non- P&T Account Officers	Para 5.39 ibid
5. Memo of clearances	Reserve Bank of India	Para 5.43 ibid
6. Monthly Statement of receipts and payments	Central accounts section of reserve Bank of India, Nagpur	Para 5.44 ibid
7. Inward Settlement Accounts	Non P&T Accounts Officers.	Para 5.49 ibid
8. Schedules of Bookings	Various Accounts	

	Nomenclature	Sent by whom	Authority
	1	2	3
	under Remittances & PAO Suspense.	Section	
<i>(b) Outward Returns</i>			
1.	Copies of Advices together with schedules and vouchers	Non-P&T Accounts Officer	Para 5.40 of Postal Accounts manual Vol.-I
2.	Outward Settlement Account	Do.	Para 5.45 ibid
3.	Settlement Account Abstract	Book Section	Para 5.45 ibid
4.	Review of Balances in Form D.G. (PA)-563 in respect of heads under debt. Deposits and remittances.	Headquarters office through Book section	Para 6.09 ibid
5.	Four monthly reports for both balances & differences in respect of Review of Balance statement.	Do.	Para 6.10 ibid
6.	Advice to Central Accounts Section Reserve Bank of India, Nagpur in respect of Non-P&T	Central Accounts Section, Reserve Bank of India Nagpur.	Para 5.62 ibid

	Nomenclature	Sent by whom	Authority
	1	2	3
	Accounts officers.		
<i>(c) Register etc., maintained in Account Current Section</i>			
1.	Register of Comparison of amounts booked under "WRB Deposits"		Para 5.35 of Postal Accounts Manual Vol. I
2.	Skeleton Registers in Forms DG(PA) 505 and 522		Para 5.23 & 5.24 ibid
3.	Registers of unlinked in P&T Schedules/Bank scrolls/Treasury figures.		Para 5.28 ibid
4.	Register of comparison of P&T figures with Bank /Treasury figures		Para 5.31 ibid
5.	Circle Broadsheets for Bank/Treasury Transactions.		Para 5.33 ibid
6.	Register of advices received (Separately for each Accounts officer)		Para 5.39 ibid
7.	Register of compilation of Schedules		Para 5.41 ibid

APPENDIX 3

(Refer Para 2.24 of this Manual)

Period of Preservation and Destruction of Records

The destruction of records is governed by the following rules:--

- (a) The records specified in this Appendix should be preserved for the periods noted against them.
- (b) Heads of Postal Accounts Offices are competent to sanction the destruction of such other records in their offices as may be considered useless.
- (c) On receipt in the Old Record Branch the relevant. Particulars relating to the records will be entered in a register in Form No SY 257 special care being taken to fill in correctly the column relating to the year of destruction. The entries in the register should be neatly written and the items comprehensively described.

“This Record Keeper shall be responsible for conducting an annual review to locate files to be destroyed as per the preservation period prescribed/indicated on the outer cover.”

- (d) At a certain time in each year, to be fixed by the Head of office, the weeding of records for destruction will be taken in hand. The entries in the column relating to the year of destruction will indicate which records are due for destruction in arty particular year. When selecting the records for destruction It Will be necessary to consult all the earlier volumes of the register and it is to facilitate this part of the work that an ‘Index’ has been prescribed.
- (e) No records will actually be destroyed except with the sanction of the Head of the office. For this purpose, a list will be made out in a bound register (Farm SY 256-A) of all to records weeded out for destruction and his approval there-to

will be obtained in writing. This register should be carefully preserved as being the actual authority for the destruction of the records detailed in them.

- (f) When the destruction has been completed the clerk in-charge will under his dated initials, write against the item in the 'Remarks' column of the register the word 'Destroyed' and also give a reference to the orders of the head of the office sanctioning the destruction.

NOTE - The Head of the Postal Accounts office should send half yearly report on the state of old records after personal inspection by himself or a senior Accounts Officer under him. This report should accompany the return on the state of work for the month of September and March each year.

SECTION-I

General

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	Scale Check Register	3
2.	Contingent and Traveling Allowance Bills	3
3.	Remittance Check Register	3
4.	Statement of Remittances	3
5.	Register and Broadsheet of Balances under Advances etc;	5
6.	Progress Report	3
7.	Objection Statements	3
8.	Register of Objection statements	2
9.	Register of Reminders	1
10.	Objection Books,	3

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	11. Adjustment Book	3
	12. Registers of Objections outstanding for more than six months	3
	13. Advice of Transfer	3
	14. Acceptance of Transfer,	2
	15. Statements of Disbursers' Accounts	2
	16. Income, Tax statements	2
	17. Peon Books	1
	18. State of work returns	1
	19. Register of Pending Letters	1
	20. Postmaster General's General order File	5
	21. Director General Circular Files	5
	22. Director General's general order files (postal)	5
	23. Register of Miscellaneous Posts and Telegraphs Advances	3
	24. Register of Recoveries and Refunds on account of Money Order discrepancies	1
	25. Register of recoveries and refunds on account of the Posts and Telegraphs Department	1
	26. Monthly statements showing customs duty assessed on Inward Parcels and letters received from the Customs Department	5
	27. Funds Statements	3
	28. Post office Life Insurance Statements	3
	29. Sanctions for Compassionate Gratuities	3
	30. Sanctions for House Building Advances	5
	31. Annual Acknowledgements of House Building Advances	5

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
32.	Register showing the dates of posting and submission of the classified Abstracts of Head Post Offices	1
33.	Memorandum of Monthly Cash Balances (Form No. CG 84)	1
34.	File of temporary sanctions	3
35.	Classified Abstract	6
36.	Files containing Memos of Undisbursed Pay	6
37.	Register of Special Recoveries	5
38.	Statements showing :-	
	(i) Realisation of Telephone Revenue in Post Office (Form No. ACE. 105)	3
	(ii) Misclassification and mis-postings in the above statement	3
39.	Register and Broadsheet of Deposits fixed deposits, other deposits and Deposit of Fees	6
40.	Register of Lapsed Deposits	Permanently
41.	Broadsheet of Telegraph Charges and Up-keep Fees	3
42.	Index Register of Inward ATD	3
43.	Defalcation Register in Form SY-17	5 (After final action taken report).
44.	Grant Register (Form SY-268)	3
45.	Bills for Reimbursement of Medical Charges	6
46.	Broadsheet of recoveries under F.R. 127	35
47.	Compassionate Gratuities Register	6
48.	Vouchers including Pay Bills of Post offices.	6
49.	Cash Accounts and Schedules	10 (The schedules/vouchers of telegraph charges appearing in the Post Office Accounts may

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
		be preserved in the Circle Postal Offices for a pd. Of 3 years after acceptance of debt from the circle Accountant subject to the condition that the audit of the pd. Is completed and objections, if any, settled).
50. Register of files/vouchers/registers		
	(a) transferred to Departmental Recording Wing i.e. old record room of the Deptt. (office)	25
	(b) transferred to National Archives	Permanently
51. File Index Register		10

SECTION-II

Administration, Establishment & Record

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	1. Register of Contingent Expenditure	5
	2. Stock Register of Stationary & Forms	3
	3. Register of Records destroyed	Permanently
	4. Register of Furniture	Until recopied
	5. Index Register of Records	Permanently
	6. Transit Register	3
	7. Register of Blank cheque Books	5
	8. Letters forwarding Cheque Books	3
	9. Requisitions for Stationary and Forms	3
	10. Receipts for payment to Government	3
	11. Counterfoils of Cheques	3
	12. Service Books	5 year after death or retirement whichever is earlier.
	13. Register of Casual Leave	2
	14. Attendance Register	3
	15. Index Register of cases	15
	16. Daily Report book of registered articles	3
	17. Index Register of Inward Letters	6
	18. Security Bonds furnished by the Cashier	20 Year after cashier ceases to do Cashier's duties .
	19. Register of Establishment	Permanently
	20. Register of Sale of Waste paper	2
	21. Recovery Register of GPF Advances etc; in form	6

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	AGG	
22.	Increment Register in Form SY-299	3
23.	Annual Income Tax Return	2
24.	Bill Register	4
25.	Register of Specimen Signature	10 year after a new register is opened.
26.	Application for Appointment	3
27.	Personal Files	5 year after death or retirement
28.	Character rolls	Do.
29.	Rent Returns of Quarters	1
30.	Bill for water charges and electricity	1
31.	List of balances in GPF Account on 31st March received from GPF	1
32.	Register of Control over Expenditure	1
33.	Applications for opening of GPF Accounts	1
34.	Cases for grant of advances from GPF Account	1
35.	Office copies of Last Pay Certificates	6
36.	Budget Reconciliation Register	5
37.	Budget Check Register	5
38.	Register of officials retiring within six months	3
39.	Special Pay Bill of the Comptometer Operators	6
40.	one copy of the Gradation Lists	Permanently
41.	Pay Bills and acquittance rolls (where they are maintained separately)	35
42.	Special Pay Statements of Savings Bank, Money orders and GPF Sections.	6

SECTION III

General Provident Fund

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	Schedule of Debits and Credits to Service and other funds	3
2.	Consolidated abstract of Debits and credits	3
3.	Register of assignment of Policies	Permanently
4.	Register of unclaimed General Provident Fund	Do.
5.	Master cards	2
6.	Quarterly Proof sheet	3
7.	Annual Proof Sheet	3
8.	File containing certificate from Disbursing offices for distribution of annual accounts statements	3
9.	Advices and Acceptances of transfers	2
10.	Personal Ledger Cards	Follow the period prescribed for GPF Vouchers of Final Payments vide item 13 below.
11.	Register of closed cards	4
12.	(i) Index Register in form GPF (maintained before the introduction of machine posting)	
	(ii) Register of final payments in Form GPF-6 started with the introduction of machine posting	35
13.	GPF Vouchers of Final Payments made to persons other than subscriber	
	a. to minors	30
	b. to other than minors	

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	i. not in accordance with declaration of subscribers	3
	ii. in accordance with declaration of subscribers	6
14.	GPF Vouchers of final payments other than those mentioned in item 13	6
15.	GPF Application Form No. 3	3
16.	GPF Transfer Registers (Inward and outward)	6
17.	GPF Declaration Forms	Follows the period prescribed for final payment, vide items 13 and 14 above
18.	Sanction to the temporary withdrawal from General Provident Fund	3
19.	Register recording percentage check of interest calculation	2
20.	Quarterly lists of transfers between Accounts offices	1
21.	Life Insurance policies of the subscribers whose whereabouts are not known	30 years from the date of death date of maturity of the police as the case may be.

SECTION-IV (a)**Post office Certificates**

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	Issue Register	Permanently.
2.	(i)Cash Certificates Issue Journals in respect of issues earning interest for 5 years	6
	(ii)Cash Certificates Issue Journals in respect of issues earning interest for 10 years	11
	(iii)Cash certificate Issue Journals in respect of issues earning interest for 15 years	16
3.	Cash Certificates Proof Sheet	4
4.	Transfer Register	4
5.	Cash Certificate Sent out Register	3
6.	Spoilt Cash certificate register	3
7.	Yearly list of unsold certificate	1
8.	Spoilt P.O. Certificates	To be destroyed as Soon as the numbers are noted in the register maintained in the Account office
9.	Register of reconciliation with Detail Book figures	2
10.	Balance Sheet	10
11.	Correspondence relating to the issue of duplicate P.O. Certificates	To be preserved till the discharge certificate themselves are due for destruction
12.	Summaries of issues and discharges of P.O. certificate (4 Different issues)	4
13.	Transfer Entry Registers	4
14.	Register showing the monthly figures of P.O.	1

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	certificates issued and discharged for the purpose of staff requirements	
15.	Register showing the consolidation of transferred P.O. Certificates	4
16.	Postmaster General's sanctions authorising payments to the heirs of deceased Investors	10
17.	Abstract of Issues and Discharges of P.O. Certificates [Form D.G. (PA)-337]	10
18.	Register of P.O. Certificates discharge [Form D.G. (PA)-338]	2
19.	Annual Consolidation of balances for calculation of interest liabilities of Government on account of P.O. Certificates [Form D.G. 1 (PA) 339-C]	1
20.	Compilation for the annual verification of P.O. certificates balances from the Circle Balance Sheet [Form D.G. (PA)-339-D]	2
21.	Classification slips [Form DG(PA) 339-A]	To be destroyed after the six yearly verification and the recopying of the Issue Registers.
22.	Classified Abstract of Discharged P.O. Certificates [Form D.G. (PA)-339-B]	Do.
23.	Statement showing the transactions of P.O. Certificates under “Issues” and “Discharges”	3
24.	Statements showing the amounts of P.O. Certificates Issued and Discharged by Post offices	3
25.	Monthly statements showing the discharge value of P.O. Certificates in thousands of rupees for each series of issues	3
26.	Annual Statements of balances under Post Office	6

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	Certificates	
27.	Broadsheet of Proof Sheet Balances [Form D.G. (PA)- 339-E]	After the six yearly verification, and recopying of new registers.
28.	Broadsheets of Debits and credits to Controller General of Accounts	10
29.	PO Certificate figures as per Cash Account received from PA Sections [Form No. D.G. (PA)-322]	1
30.	Detail Book Figures from Book section	2
31.	Subsidiary Registers for working out the values of Discharged P.O. Certificates as also outstanding P.O. Certificates	10
32.	Manuscript Register of advice of payment	2
33.	Unclaimed and undelivered cash and other Certificates	To be preserved for a period of 30 years from the date of maturity but to be destroyed after expiry of the period of notice prescribed by the DG P&T in the Postal Notice.

SECTION-IV (b)**National Savings Certificates**

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	National Savings Certificate Stock and Issue Register	Permanently.
2.	(i) 5 years National Savings Certificates Issue Journal (previously extended for a further period of 7 years and again for 5 years).	18
	(ii) 7 Years National Savings Certificates (Allowed to be retained for a further period of 5 years)- Issue Journal	13
	(iii) 12 Years National Savings Certificates (Allowed to be retained for a further period of 5 years) Issue Journal	18
	(iv) 12 Years National Plan Savings Certificates- Issue Journals	13
3.	(i) 5 Years National Savings certificates Discharge Journal (previously ex-extended for a further period of 7 years and again for 5 years	23
	(ii) Years National Savings Certificates (allowed to be retained for a further period of 5 years) Discharge Journal	18
	(iii) 12 Years National Savings Certificates (allowed to be retained for a further period of 5 years) Discharge Journal	23
	(iv) 12 Years National Plan Savings Certificates	18

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	Discharge Journal	
4.	(i) Discharged 5 years National Savings Certificates and declarations issued in lieu of Lost National Savings Certificates (previously extended for a further period of 7 years and again for 5 years)	23
	(ii) Discharged 7 years National Savings Certificates and declarations issued in lieu of Lost National Savings Certificates (allowed to be retained for a further period of 5 years)	18
	(iii) Discharged 12 Years. National Savings Certificates and declarations issued in lieu of lost National Savings Certificates (allowed to be retained for a further period of 5 years)	23
	(iv) Discharged 12 Years National Plan Savings Certificates and declarations issued in lieu of lost National Savings Certificates	18

SECTION IV(c)**Defence Savings certificates**

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	Defence Savings Certificates Stock and Issue Registers	Permanently.
2.	Defence Savings Certificates Issue Journal	11
3.	Defence Savings Certificates Discharge Journal.	16
4.	Discharged Defence Savings Certificates & Declarations issued in lieu of lost Defence Savings Certificates.	16
NOTE:- Other records may be preserved for the same period as are prescribed for corresponding P.O. Certificate records.		

SECTION V**British Postal Orders, Indian Postal Orders and International Reply Coupons**

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	Requisitions from Postmasters.	1
2.	Post Office Receipts and acknowledgements for British Postal Order Covers	1
3.	Office Copies of Invoices	Till return of receipted invoices
4.	Receipted Invoices	10
5.	Monthly Statements showing the number of British	3

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	Postal Orders in stock at the Post Offices and the Accounts Office and also those sold and paid	
6.	Stock Registers of International Reply coupons	15
7.	Statements received from Accounts offices showing International Reply coupons exchanged during the month	3
8.	Monthly statement showing the number of British Penny Postage stamps of each denomination at the end of each month from Account Offices	3
9.	Register showing the number of International Reply coupons sold	5
10.	Intimation of supply of International Reply Coupons	1
11.	International Reply coupons Indian Issue received from Foreign countries after having been exchanged there	3
12.	International Reply Coupons both issued and exchanged in India.	1
13.	Register of Spoilt Indian Postal Orders	3
14.	Monthly statements showing the number of Indian Postal Orders in stock at Post Offices and Accounts offices and also those sold and paid	3
15.	Register showing the adjustments of British Postal Orders and Indian Postal Orders	3
16.	Monthly Statements showing the number of Irish Postal orders paid	3
17.	Annual Statements of Indian Postal Orders sold furnished to the Director General every year	5
18.	Register of spoilt and unclaimed Indian Postal	3

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	Orders	
19.	Register of over-credit or short payment on Indian Postal orders	1
20.	Broadsheet 'A' showing the balance of Indian Postal Orders in Central stock	3
21.	Broadsheet 'B' showing the Indian Postal Orders in stock in Accounts Offices including Post offices	3
22.	Broadsheet 'C' showing Indian Postal Orders sold, remaining unpaid during the current and previous year issues	3
23.	Files regarding reconciliation between D.B. and Statement figures of Indian Postal Orders in stock, sold and paid in respect of all the Accounts offices	3
24.	Monthly statements of Indian Postal Orders stock, sold and paid received from all Accounts offices	3
25.	Monthly statements of D.B. figures in respect of Indian Postal Orders sold and paid received from Directorate	3
26.	Register of spoilt, unclaimed and time-barred Indian Postal orders (maintained in the Central Indian Postal Orders paid group)	3
27.	Transfer Entry Register maintained in the Central Indian Postal Orders paid group	3
28.	Central Check Register of balances of Indian Postal Orders (Form DGPT A/c-563)	3
29.	Files regarding loss of Indian Postal orders before and after issue and miscellaneous cases etc.	3

SECTION VI

S.B., Cumulative Time Deposits etc.

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	C.T.D. Applications.	1
2.	Deposit Journals and advice of transfers	8 year incase of 5 year account
3.	Withdrawal Journals	3
4.	Master Cards	8 year incase of 5 year account, 13 year incase of 10 year account, 18 year incase of 15 year account
5.	Cards of closed Accounts	3
6.	Warrants of Final payments	10
7.	Consolidated report of work by members of each group	18
8.	Index Register	Permanently.
9.	Special C.T.D. journals/memos	Same period as for ordinary CTD journ.
10.	List of Accounts for which the facility is extended/ discontinued during the month and lists of accounts in which there was default due to insufficiency	Do.

SECTION VII

Money Order

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	List of Money orders issued and paid with Abstracts of daily totals	15 Months
1A	Lists of family allotment Money orders Issued and paid with abstracts of daily totals	27 Months
2.	Money Orders paid (except Foreign Inward Money Orders) and	12 Months from the end of the period of currency
2A	Family allotment Money Orders paid	24 Months from the end of the period of currency
3.	Foreign Inward Sterling Money Orders	36 Months from the end of the period of currency
4.	Summaries	Do.
5.	Statement of unchecked items	18 Months
6.	Money Orders paid after currency	3 Months
7.	Void Money Orders	10 Years
8.	Register of unpaid Money Orders	3
9.	Broadsheet of unpaid Money Orders	3
10.	Statistical Register of Inland and Telegraphic Money Orders.	3
11.	Statement of Money Orders Remittance	2
12.	Statement of Money Orders recoveries and refunds	2

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	13. Register of Void Money Orders re-issued	5
	14. Register of Foreign Inward Money orders	3
	15. Register of Foreign Outward Money Orders	3
	16. Exchange Accounts	10
	17. Register of Money Orders sent out	5
	18. Register of Money Orders issued and paid	1
	19. Schedule of Void Orders paid	3
	20. Re-issued Money Orders paid	3
	21. Register of items transferred to petty receipts	1
	22. Money Orders issued from Field Post Offices	3
	23. Broadsheet of Foreign Money Orders	3
	24. Register of reconciliation of Foreign Money Orders	3
	25. Statement of recoveries from wrong payees	3
	26. Register of Inward orders repaid to the remitters in Foreign Countries Summaries	3
	27. Register of classification of Inward and Outward orders	2
	28. Annual statements	3
	29. Register or Foreign Money Order Remittances and Interest on balances of Money order Exchange Accounts Outstanding for MORE THAN SIX MONTHS	10
	30. Refund and Recovery statements received from PA Section intimating the amounts of Foreign Money Orders debited and credited in the Cash Account.	2
	31. Statement of amounts adjusted to Foreign Money Orders received and sent	2
	32. Unchecked register of Trade Charge Money Orders	3

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	33. Register of Repaid Postal Orders	5
	34. List of Repaid Postal Orders	3
	35. Statement showing Foreign Inward Money Orders that became void after six month	3
	36. Reissue cases without Money Orders	3
	37. Duplicate Money Order cases	3
	38. Foreign Money order cases	3
	39. Register of duplicate Money order cases	3
	40. Register of void Money order cases	3
	41. Register of Foreign Money Order cases	3
	42. Register of Remittance cases	3
	43. Register of Ledger cases	3
	44. Register of Paid list cases	3
	45. Register of issue list cases	3
	46. Register of Sent-out cases	3
	47. Register of Objection Book cases	5
	48. Classification files of Void Money Orders paid	2
	49. Register of Money order transfers	3
	50. Register of Mis-sorted/ Mis-classified Money Orders	3
	51. Distribution Register Issue List/paid List/Sorting/Debit checking	2
	52. Re-issue cases with unpaid re-issued Money Orders	10
	53. Memorandum of Money Orders made over to Sorting Section	1
	54. Sorting Broadsheet of Money Orders paid	1
	55. Agreement of Sorting Broadsheet	1
	56. Register of abstracted money orders for test debit check	3

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
<p>NOTE: - Money order vouchers taken out of the bundles in connection with correspondence relating to cases of frauds and defalcations should be left in the proper files and should not be returned to the Money Order bundles nor be destroyed. Money orders called for in connection with objection statements should be filed with them when received back and should not be returned to the Money Order bundles. Foreign Money Orders repaid, or repotted as finally void to the country of origin shall be recorded with the correspondence to which they relate.</p>		
57.	Broadsheet of Money Orders issued on Posts and Telegraphs Service selected for test check	1
58.	Register of Mutilated Money Orders	1
59.	Register of Telegraph Money Order requisitions abstracted	3
60.	Register of amounts debited to Defence Department on account of commission on Money Orders issued from Field Post Offices or under Special orders	3
61.	Review register of unchecked items	3
62.	Statements of amounts adjusted to 'Inland Money Orders' received from Book Section	5
63.	Annual statements	5
64.	Distribution registers of unchecked items.	2
65.	Monthly statements together with the register	1
66.	Money order ledger	3

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
67.	Register of Check Slips and Memo of Admission of payment	3
68.	Register showing entries of Money Orders (Ordinary and Telegraphic) credit of which are not traceable by the Debit Checker	3
69.	Register showing casual leave outturn of item workers	1
70.	Schedule of Exchange Account Adjustments	3
71.	Register showing forecast of figures	1
72.	Broadsheet showing the dates selected for check of Money order commission result.	2
73.	Register containing history chart of Comptometer Machine	1 Year after machine is condemned
74.	Register containing history chart of statement of irregularities in the issue of Duplicate Money Orders	1
75.	Broadsheet of Money Order Remittances	3
76.	Transit Register of Money Order records sent to Old Record	1
77.	Statistical register for figures to be furnished to D.G. P.S.	3
78.	Broadsheet of items provisionally adjusted to 'O-I' from R.R. statements and Registers	3
79.	Register showing balances outstanding in the objection Book Advances on the last date of March and September or General Abstract of Money Order objection book.	3
80.	Combined Transfer ledger and Abstract	5
81.	Register of amounts debited to Military Department	3

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	on account of Money order commission on F.A. Money orders from field Post Offices	
82.	Statement of details Book figures (Remittance and objection Book)	2
83.	Statement showing the state of machines in the circle postal A/c offices	1
84.	Replacement program of Comptometer Machines	1
85.	Slips in Form D.G. (PA)-405	End of 2 nd Month following the month to which they relate
86.	Daily report showing receipt and disposal of letters received in each group of Money Order Section	1
87.	Distribution Broadsheet of Sorting Group	1

SECTION VIII

Government Securities

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	Register for controlling the Imprest and Sales and Purchases.	10
2.	Register showing the daily balance of Imprest	10
3.	Imprest Register for calculation of Profit and loss	10
4.	Stock pay Book	30
5.	Intermediate Day Book	30
6.	Intermediate Day Book of Undeliverable notes	Permanently.
7.	Register of Denominations	5
8.	Transit Register of securities	5
9.	Register of Securities received and disposed of	5
10.	Despatch Register of Securities	5
11.	Imprest Register of Investment Certificates	10
12.	Application for safe custody and delivery of securities with relevant correspondence	3
13.	Register of applications for safe custody and delivery of Securities	3
14.	Applications for purchase, sale and return of securities with relevant correspondence	3
15.	Register of applications for purchase, sale and return of Securities	3
16.	Register of Postmaster General's sanction for disposal of deceased depositors Securities	5
17.	Daily quotations received from Bank	1

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	18. Register of Daily transactions	3
	19. Register of accrued interest	3
	20. Weekly report on discharged safe custody receipts from Postmasters	3 Months
	21. Schedules of Payment of discharged safe custody receipt with relevant correspondence	2
	22. Safe custody receipts discharged on maturity etc. of loans	30 years from the date of discharge of the safe custody receipt
	23. Discharge Reconciliation Registers	3
	24. Objection Register of Loan applications and discharges	2
	25. Intimations of purchase and sale of Securities received from the Postmasters with the Certificate of Credit or debit to Savings Bank Account	3
	26. Acknowledgements of safe custody receipts and certificates issued in lieu of last safe custody receipts received from postmasters signed by investors	Permanently.
	27. Acknowledgements of securities returned from custody	2
	28. Credit slip of Interest Warrants received from Bank	2
	29. Register of interest distribution	3
	30. Register of Interest Payment orders despatched	2
	31. Interest payment orders received back from Postmasters with certificate of Credit.	2
	32. Statement of interest sent to Postal Accounts Office	2
	33. Depositors Ledgers	Permanently.

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	34. Register of adjustment of various kinds of transactions	3
	35. Miscellaneous acknowledgement memos	1
	36. Applications for Government of India Loans	5 Years
	37. Lists of Loan applications received from Postmasters	2
	38. Daily report of Loan transactions	6 Months
	39. Indents for supply of Scrip of the New Loan	1
	40. Correspondence relating to the Indent and supply of Scrip	3
	41. Instructions in connection with New Loans	10
	42. Acknowledgement of Scrip and interest payment orders including investors receipt	5
	43. Acknowledgement of safe custody receipts issued to investors	2
	44. Register of applications for Government of India Loans	As *-1 Year
	45. Scrip dispatch registers New Loan.	2
	46. Register of Loan compilations (Statistics)	3
	47. Register of enfacement of Government Promissory Notes	3
	48. Register of Stock of G.P. Notes (Loan)	Permanently.
	49. Indent Register of Stock Certificates. (Government of India Loans)	2
	50. Miscellaneous correspondence	3
	51. Register of transfer of Savings Bank Accounts to and from Foreign countries	5
	52. Statement of Payment of Trust interest received from Accounts Offices	2

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
53.	Counterfoils of Requisitions for purchase and sale of Government Securities through Bank	1
54.	Register of purchase and sale of Government Securities through Bank	2
55.	Register of Written Back interest on Government Securities	2
56.	Register for watching the return of intimation of interest issued by the Post Office within the same Postal Circle	1
57.	Transfer Register of Security Holders Accounts	1
58.	Register showing the date of death and other particulars of a Government Security Holder	3
59.	Register of Cash payment of sale proceeds written back and, held over-interest to the claimant of deceased depositor	6
60.	Broadsheet of Trust interest account.	2
61.	Broadsheet of Post Office investment account	2
62.	Register of monthly reconciliation of purchase and sale	2
63.	schedule of Foreign Transfers received from Account Offices	1

Section IX

Account Current

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	*Outward Exchange Account including office copies of the supporting schedules	5
2.	Advance Schedules received from other Accounts Officers	5
3.	Railway A/c Register	5
4.	A/c Register for fixed Charges relating to Railway Accounts	10
5.	Railway Freight Bills	3
6.	Account Current vouchers other than Railway freight bills	According to their classes
7.	A/c Register for fixed charges relating to Civil Accounts	5
8.	Monthly A.O. Statements showing adjustment of account of stamps, etc., under the head "Sale of ordinary stamps	5
9.	Bank scrolls	5
10.	Broad sheet	3 yrs After the close of the year to which it pertains
11.	Register of unlinked items and variation register	Do.

Section X**Book Section**

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	journal	5
2.	Ledger	5
3.	General principles of calculation of Profit and Loss Accounts	Permanently.
4.	Calculations of Apportionment of General and Joint charges	One year after the close of the year in which the calculation is actually made.
5.	Office copy of the Finance and Revenue Accounts (posts and Telegraphs portion)	One year after the close of the year in which the accounts are complied.
6.	Questions relating to accumulated profit or loss for interest rebate or surcharge and calculations thereof	Permanently
7.	Calculation of cost of Savings Bank, Government security and Cash Certificate work and cost of Radio Stations debitable to the Civil Aviation Department	One year after the close of the year in which the calculation is actually made.
8.	Calculation of cost of combined office	Three year after the close of the year in which the calculation is actually made.
9.	Budget Files	15
10.	Files relating to ways and means Estimates	5
11.	Files relating to Revenue Estimates	5
NOTE -The period of preservation of these files is subject to the condition that all outstanding points in the file have been disposed off.		
12.	General Abstract	30
13.	Adjustment Accounts	5
14.	Settlement Account Abstract	5

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
	15. Abstract of Adjustments	3
	16. Broad sheet of Periodical adjustments	3
	17. Detail Book	10
	18. Transfer Ledger Abstract	5

Section XI

Customs Duty on Postal Parcels etc.

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	Register of Customs Duty realised on Postal Parcels and letters	3
2.	Register of Refunds and Write-back of Customs Duty Allowed on Postal Parcels and letters	3
3.	Inward Foreign Parcel Bills	3
4.	Register of letter Mail articles detained for customs examinations	3
5.	Schedules of Customs Duty and other charges realised in cash on Inward Foreign Parcels and Letters Mail Articles	3
6.	Parcel Receipts and Assessment memos. relating to Inward Foreign Parcels and Letter Mail Articles	3
7.	Register showing the reconciliation of totals of parcels bills and letter mail registers with the amount claimed in customs duty bills	2
8.	Register showing the adjustment of Customs Duty	2

Item no.	Description of Records	No, of complete account year for which to be preserved
	bills	
9.	Customs duty ledger	Permanently
10.	Register showing the classification according to months of assessment of credits and debits booked under the Head A.R. Customs Duty realised on Inward Foreign Articles etc.	5
11.	Register showing the classification and adjustment of write back and prepaid duty statements of customs duty	3
12.	Register for watching the adjustment of credits on account of cash refunds of customs duty authorised by the Collector of Customs to the addresses of Inward Foreign Articles after delivery	3
13.	Register showing unchecked debits taken from the Inward parcels bills and letter mail register etc.	3
14.	Statement of credits on account of customs duty realised in all Postal Circles with the classification and agreement sheets	3
15.	Register of parcel receipts and assessment memos, sent out	3
16.	Broadsheet showing parcel receipts and assessment memos. made over by the schedule checkers to Sorting group	3
17.	Broadsheet showing parcel receipts and Assessment Memos. made over to credit checkers	3
18.	Register showing rectification of misclassifications of month of assessment of customs duty	3
19.	Register showing classification of recoveries on account of customs duty shown in the Schedules of	3

Item no.	Description of Records	No, of complete account year for which to be preserved
	Customs duty	
20.	Extracts from customs duty ledger	3
21.	Statements in connection with the verification of balances under the Head 'A.R.'--customs duty and reports based thereon	3

Section XII

Pension

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
1.	Register of payments of officials under Workmen's compensation Act	3
2.	Certificates and Reports on claims under the Workmen's Compensation Act	6
3.	Register of verification cases	5
4.	Register of Pension cases	25
5.	Register of anticipatory pension cases	5
6.	Register for daily report of progress of verification and pension cases	1
7.	Register of applications for certification of pensions	6
8.	Commutation payment register (Form S.Y.170)	6
9.	Gratuity register (A.T.C. 24)	6
10.	Copies of sanctions to transfer of payment of pensions	3

Item no.	Description of Records	No, of complete account year for which to be preserved
1	2	3
11.	Copies of sanctions to the payment of arrears of pensions due to deceased pensioners	3
12.	Half yearly statements of non- drawal of pensions furnished by Postmasters	3
13.	Verification cases other than those which are filed with pension cases	5
14.	Report on applications for commutation other than those filed with pension cases	3
15.	Pension schedules	10
16.	Gratuity Payment orders	3
17.	Pension Reports	15
18.	Pension Cases of officials who have retired/died	7 years after the death of the pensioner (including Family Pensioner) provided that all claims to arrears of Pension/ family pension etc. have been met by that time

APPENDIX - 4**List of Forms Referred to Postal Accounts manual Vol.-I**

Number	Description	Reference to Para	Remarks
1	2	3	4
DG(PA)-16	Register for Pending Inward Letters	2.37	
DG(PA)-17	Report on the state of work to headquarters office	2.37	
DG(PA)-41	Questionnaire to be answered by the Accountants and JAO of PA Section	3.25	
DG (PA)-47	Register of sanctions in r/ o Compassionate Gratuities	3.60	
DO (PA)-48	Transit Book of vouchers Sy Slip made over for check by Account Current Section to other sections	5.50	
DG(PA)-50	Progress Report of work in Accounts sections	3.23	
DG(PA)-54	Establishment check Register (For sectional check)	3.45	
DG(PA)-54	Do (Fly leaf part II)	3.45	
DG(PA)-55	Do (Fly leaf)	3.45	
DG(PA)-56	Establishment Check Register for (i) whom annual returns recd.(ii) whom annual returns recd	3.45	
DG(PA)-58	Register of Aligarh Postal Seals office bills received	12.32	
DO (PA)-59	Statement showing cost of articles supplied by the Aligarh Postal Seals office to the Post offices and Accounts offices	12.32(ii)	
DG (PA)-60	Aligarh Postal Seals Office Payment orders	12.32(iii)	
DG(PA)-61	Register of Aligarh Postal Seals Office Supplies to other Departments of Government.	12.32(iv)	

Number	Description	Reference to Para	Remarks
1	2	3	4
DG (PA)-62	Register of reconciliation of 'credits' and. 'debits' under the head "Aligarh Postal Seals office Cheques"	12.32(v)	
DG(PA)-64	Statement of verification of items under local and foreign remittances.	5.12	
DG (PA)-67	Report of cases to Heads of Circles.	12.39	
DG (PA)-68	Registers of items Written off	12.39	
DG (PA)-69	Monthly Statement of 'Dr' & 'Cr' in respect of Military Pensions	12.47	
DG(PA)-69A	Statement of recoveries on account of Indian Military Pension Payments during the month of.	12.47	
DG (PA)-70	Register of Deposits	5.51	
DG (PA)-71	Register of Lapsed Deposits	3.60	
		(Annexure)	
DG(PA)-76B	Transit Register for movement of GPF cards	Annexure to Ch. X	
DG (PA)-77	Register of GPF Accounts	10.02	
DG (PA)-78	Authority for Final Payment of G.P.F.	10.28	
DG(PA)-78A	Keeping watch on the disposal of cases relating final closure of Accounts	Annexure I to Ch. X	
DG (PA)-79	Transfer of GPF Credits/Debits	Do	
DG(PA)-80B	Register of Missing Credits	10.52	
DG (PA)-90	Appropriation Check Register		
DG (PA)-97	Register to watch issue & disposal of Inspection Reports	13.16	
DG(PA)-97A	Inspection Reports outstanding for more then six months.	13.19	
DG (PA)-99		9.19	
DG(PA)-99F	Pension Payment Order	15.17	

Number	Description	Reference to Para	Remarks
1	2	3	4
DG (P)-991	Total Number of BRL Licenses issued during	9.24	
DG(PA)-991(i)	Gratuity Payment Order	9.24	
DG (PA)-503	Gratuity Payment Order	4.22	
DG (PA)-504	Monthly Summary of Revenue	4.22	
DG (PA)-505	Monthly Summary of Expenditure	5.32	
DG (PA)506	Index Register of Bank Scrolls	5.28	
	Register of items remaining unlinked (in respect of Bank scrolls and P&T Schedules) included in Postal schedules		
DG (PA)507	Register of comparison of P & T figures with Bank Figures	5.38	
DG (PA)-508	Figures	5.33	
DG (PA)-515	Broadsheet	4.21	
DG (PA)-518	General Statement of Disburser's Accounts	5.77	
	Register of Adjustments shown in the General Account with Great Britain and Northern Ireland.		
DG (PA)-519	Monthly Abstract of Transfer entries/Adjustments in Accounts Office	7.09,7.12	
DG(PA)-521A	Accounts Office	5.56	
DG (PA)-521B	Settlement Account Abstract for credit items	5.56	
DG (PA)-522	Settlement Account Abstract for debit items	5.24	
DG(PA)-523	Skeleton Register for arranging Treasury Schedules	5.31	
	Register of unlinked items (in respect of Bank scrolls/ Postal schedules) not included in Postal schedules.		
DG (PA)-524	Register of comparison of P & T figures with Treasury figure	5.38	
DG (PA)-525	figure	5.33	
DG (PA)-540	Broadsheet	5.05	
DG (PA)-S41	Classified Abstract	3.5,4.18	
DG (PA)-542	Classified Abstract-Appendix A	Do.	

Number	Description	Reference to Para	Remarks
1	2	3	4
DG (PA)-543	Classified Abstract-Appendix B	Do.	
DG (PA)-544	Classified, Abstract-Appendix-C	Do.	
DG (P A)- 544A DG	Classified Abstract-Appendix-D Detail Book-- Appendix-E	Do.	
(PA)-545 DO	Circle Abstract-Revenue	4.12	
(PA)-549 DO	Circle Abstract	4.03	
(PA)-554 DG	Statement of Disburser's Account	4.19	
(PA)-555 DG	General Abstract	4.22,4.33	
(PA)-556 DG	Progressive Statement of Revenue and Expenditure	4.24	
(PA)-557 DG	General Abstract	4.35	
(PA)-560	Account of Receipts and Expenditure submitted to Controller General of Accounts.	7.14	
DG (PA)-561	Journal	7.26	
DG (PA)-562	Trial Balance Sheet of 'the Indian Posts and Telegraphs Department	6.12	
DG (PA)-563	Agreement of balances/statement of balances outstanding under the Debt and Remittance Heads.	7.08	
DG (PA)-574	Register of Transfer Entries made in M.O. Section	3.57	
DG (PA)-575	Monthly statement of Progress of Expenditure	5.41	
DG (PA)-587	Register of compilation of Account with states schedules.	7.08	
DG (PA)-32	Combined Transfer Ledger and Abstract	7.08	
DG (PA)-32A	Combined Transfer Ledger and Abstract for use in M.O. Section.	1.08	
AGC-5	Post Office Cash Account	2.19	
AGC-11	Receipt Challans	2.19	
AGC-12	Bank Scroll for Paid Cheques	1.10	

Number	Description	Reference to Para	Remarks
1	2	3	4
AGC-31	Account Returns	1.10,3.07	
AGC-36	Cash Account for the R.M.S.	----	
AGC-39	Plus and Minus Memorandum	App.3	
AGC-84	Memorandum of Monthly Cash Balances	3.27	
MSO (T)-2A	Register for certificates of payments	12.01	
MSO (T)-33	Register of Special Charges	9.20	
MSO (T)-47	Register of Pension Payment Orders	9.66	
MSO (T)-48	Pension Check Register	9.67	
MSO (T)-49A	Provisional Pension Register	9.66	
MSO (T)-50	Gratuity Check Register	10.34	
MSO (T)-75	G.P;F. Ledger	10.41	
MSO (T)-76	Broadsheet of G.P.F.	10.39,10.45,	
MSO(T)-77	Explanation sheet for Broadsheet	10.46	
		10.47	
MSO(T)-78	Abstract of differences	3.41	
MSO(T)-86	Subsidiary Register for Advances	3.41	
MSO(T)-87	Subsidiary Register for Advances	12.23	
MSO(T)-88	Register of Permanent Advances	12.23	
MSO(T)-89	Broadsheet of Permanent Advances	12.23	
MSO(T)-90	Broadsheet of Permanent Advances	2.15	
MSO(T)-94	General Appropriation Check Register	3.60	
MSO(T)-96	Statement of Progressive Expenditure under Loans & Advances.	3.60	
MSO(T)-111	Broadsheet of Suspense Accounts, Deposits etc.	3.53	
MSO(T)-127	Objection Book-Advances Recoverable	3.53	
MSO(T)-127A	Objection Book-Other transactions	3.53	
MSO(T)-128	Adjustment Register-Advances recoverable	3.53	

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1	2	3	4
MSO(T)-128A	Adjustment Register-Other transactions	3.53	
MSO(T)-127B	Register of Objections raised during Internal Check Inspections	3.53	
MSO(T)-128B	Register of Adjustments in respect of Internal Check Objections	5.55	
MSO(T)-129	Broadsheet of Unclassified Suspense	9.79	
ATM-50	Register of Temporary services -Intimation regarding	3.41	
ATM-129	Broadsheet for Long Term Advances	3.53	
ATM-131	Abstract of Objections	5.45	
AO-IIA	Outward Settlement Account	5.40	
AO-12	Advice of adjustments of balances against State Government, Railways, Defence Departments of Central Governments, etc.	5.49	
AO-20	Adjustment Register of Inward Exchange Accounts	5.49	
AO-22	Objection Statement	5.49	
AO-23	Objection Book	5.69	
AO-43	Schedule of London Account	3.33	
CMI-5	Register of Review	5.56	
CPWA-54	Transfer Entry Book	3.42	
SY-7	Alphabetical Index Register for H.B.A.	12.39	
SY-17	Register of Defalcations/Losses	15.11	
SY-52A	Register of Special Recoveries	3.60	
SY-92	Register to watch return of vouchers	9.49	
SY-168	Authority for issue of Commutation value of Pension	App.3	
SY-170	Commutation Payment Register	15.12	
SY-188D	Broadsheet of Special Recoveries	App.3	
SY-256A	Register of Weeding out of old records	3.21	

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Number	Description	Reference to Para	Remarks
1	2	3	4
SY-264	Calendar of Returns	3.60	
SY-265	Register of waiving Objections	5.50	
SY-286	Register of Objections more than six month's old	3.60	
SY-318A	Index Register		

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