

F.No. FS-14/3/2021-FS-DOP  
Govt. of India  
Ministry of Communications  
Department of Posts  
(F.S. Division)

Dak Bhawan, New Delhi – 110001

Dated : 20.06.2022

**ADDENDUM**

To

All Head of Circles / Regions

Subject: Printing and Supply of AAR Books, ASLAAS-5 Cards and POSB  
Cheques by Department of Posts – Reg.

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Sir / Madam,

This has the reference to SB Order No. 06/2022 dated 01.04.2022. In para X (4) of the Standard Operating Procedure (SOP) circulated in the aforesaid SB Order, it is mentioned that a Standard Accounting Procedure (SAP) will be sent separately. Accordingly, the detailed SAP issued in File No. PA/CSI/03/135/2022-23 dated 03.06.2022, for printing and supply of AAR Books, ASLAAS-5 cards and POSB Cheque books has been received from PAF wing and the same is attached herewith as Annexure – A.

2. The upper limit on the expenditure for the above said task is fixed by Ministry of Finance and accordingly the limit on the expenditure to be made by each Postal Circle during the Financial Year 2022 – 2023 is provided in the Annexure – B. Circles should ensure that the expenditure is restricted to the limit fixed and if any additional budget is required, it may be sought for from this Division.

3. Further, in this connection, in order to monitor the expenditure in this Division, Circles are requested to submit a quarterly report to Directorate on the first week of every July, October, January and April for the quarters ending June, September, December and March every year respectively. The prescribed format for submission of quarterly report is attached as Annexure – C.

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4. Circles / Regions are requested to take necessary actions in this regard and this order may be circulated to all the offices concerned.

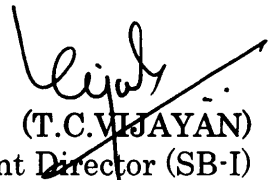
5. This is issued with the approval of DDG (FS).

Encl: As above.

  
(T.C. VIJAYAN)  
Assistant Director (SB-I)

Copy to:-

1. Sr. PPS to Secretary (Posts)
2. PS to Director General Postal Services.
3. PPS/ PS to Addl. DG (Co-ordination)/Member (Banking)/Member (O)/Member (P)/ Member (Planning & HRD)/Member (PLI)/Member (Tech)/AS & FA
4. Addl. Director General, APS, New Delhi
5. Chief General Manager, BD Directorate / Parcel Directorate / PLI Directorate
6. Sr. Deputy Director General (Vig) & CVO) / Sr. Deputy Director General (PAF)
7. Director, RAKNPA / CGM, CEPT / Directors of all PTCs.
8. Director General P & T (Audit), Civil Lines, New Delhi
9. Secretary, Postal Services Board/ All Deputy Directors General
10. All General Managers (Finance) / Directors Postal Accounts / DDAP
11. Chief Engineer (Civil), Postal Directorate
12. All recognized Federations / Unions / Associations
13. The Under Secretary, MOF (DEA), NS-II Section, North Block, New Delhi.
14. The Joint Director & HOD, National Savings Institute, ICCW Building, 4 Deendayal Upadhyay Marg, New Delhi-110002.
15. GM, CEPT, Bengaluru - for uploading the order on the India Post website.
16. Guard File

  
(T.C. VIJAYAN)  
Assistant Director (SB-I)



भारतीय डाक



India Post

**Government of India  
Ministry of Communication  
Department of Posts, PAF Wing  
(CSI SECTION)**

**STANDARD ACCOUNTING PROCEDURE FOR  
PRINTING AND SUPPLY OF AAR BOOKS ASLAAS-5  
AND POSB CHEQUES BY DEPARTMENT OF POSTS**

(Ver 1.0)

File No : PA/CSI/03/135/2022-23  
Dated : 03/06/2022

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## STANDARD ACCOUNTING PROCEDURE FOR PRINTING AND SUPPLY OF AAR BOOKS ASLAAS-5 AND POSB CHEQUES BY DEPARTMENT OF POSTS

### 1. INTRODUCTION

At present, Bank related forms / stationeries like Authorized Agents Receipt (AAR) Books —ASLAAS-5 and POSB CTS Cheque books for POSB holders are printed and supplied by National Savings Institute (NSI), New Delhi. In accordance with SB Order No 06/2022 dated 01<sup>st</sup> April 2022, the task of printing and supply of the above said items has been transferred from NSI to Department of Posts (DOP). Accordingly, the above said three items will be printed and supplied by DOP from the financial year 2022 — 2023.

Printing of AAR Books and ASLAAS-5 cards will be carried out by the PSDs identified in the circle and printing of POSB Cheque books will continue to be done by India Security Press, Nashik. The payment towards printing and supply of AAR Books and ASLAAS-5 cards will be paid to the local printers and suppliers by the PSDs concerned. Even though the Superintendent, PSD, Nashik is the nodal officer to co-ordinate with ISP, Nashik and other PSDs across the Country for all the matters related to ISP, payment to ISP Nashik for the printing of POSB Cheque books will be made by the circle PSDs concerned. Department is authorized to spend amount within the upper limit of Rs 80 Cr in a year, beyond which specific permission from Ministry of Finance is required.

### 2. HEAD OF ACCOUNTS AND GL ACCOUNTS

#### (I) Head Of Accounts

The total expenditure on printing and supply of AAR Books, ASLAAS-5 cards and POSB cheque books will be borne by the Ministry of Finance (Department of Economic Affairs) and will be debited to "Cost of Printing" under the MH 8008-03-104-00-00(cost of printing).

To identify the expenditure incurred for the printing of AAR Books, ASLAAS-5 cards and POSB cheque books separately, three different new GLs are to be created.

#### (II) GL Accounts

S.No.	Head Of Account	Description	GL Codes	Remarks
1.	800803104000000	Cost of printing AAR books	4800800520	GL-NEW HOA- Existing
2.	800803104000000	Cost of printing ASLAAS-5 cards	4800800521	GL-NEW HOA- Existing
3.	800803104000000	Cost of printing POSB cheque	4800800522	GL- NEW HOA- Existing
4.	867000107010000	Drawing From Bank clearing GL of Circle	4867*****	GL- NEW HOA- Existing

3. ACCOUNTING EVENTS:

- (I) Payment of cost of printing towards AAR Books,
- (II) Payment of cost of printing towards ASLAAS-5 cards
- (III) Payment of cost of printing towards POSB cheque books

ACCOUNTING PROCEDURE

4. PAYMENT OF COST OF PRINTING TOWARDS AAR BOOKS

Debit		Credit		Remarks
HOA & GL	Description	HOA & GL	Description	
4800800520 800803104000000	Cost of printing AAR books	4867***** 867000107010000	Drawing From Bank clearing GL of Circle	Profit centre of the PSD concerned
		8002100020 2100102110000	Dedn I.Tax from contractors under Sec-194-C.	TDS as applicable
		8866102981 866100101640100	TDS on GST	

5. PAYMENT OF COST OF PRINTING TOWARDS ASLAAS-5 CARDS

Debit		Credit		Remarks
HOA & GL	Description	HOA & GL	Description	
4800800521 800803104000000	Cost of printing ASLAAS- 5 Cards	4867***** 867000107010000	Drawing From Bank clearing GL of Circle	Profit centre of the PSD concerned
		8002100020 2100102110000	Dedn I.Tax from contractors under Sec-194- C.	TDS as applicable
		8866102981 866100101640100	TDS on GST	

## 6. PAYMENT OF COST OF PRINTING TOWARDS POSB CHEQUE BOOKS

Debit		Credit		Remarks
HOA & GL	Description	HOA & GL	Description	
4800800522 8008031040000 00	Cost of printing POSB cheque	4867***** 867000107010000	Drawing From Bank clearing GL of Circle	Profit centre of the PSD concerned
		8002100020 2100102110000	Dedn I.Tax from contractors under Sec-194-C.	TDS as applicable
		8866102981 866100101640100	TDS on GST	

While making the payments, deduction in respect of GST TDS and IT TDS may be done as per the existing rules.

## ROLES

### 7. Role of Payment Offices:

- (I) Ensure that booking is done separately for each type of item printed, in the respective GLs
- (II) Booking to be done within the limit allotted for the circle.
- (III) File IT / GST TDS Returns
- (IV) Maintain proper reports and registers.
- (V) Roles as defined in the SB Order No: 06/2022

### 8. Role of Circle PAOs:

- (I) Ensure that booking is done separately for each type of item printed.
- (II) Monitor that expenditure limit allotted for the circle is not crossed and in case of any discrepancy, bring it to the notice of the CPMG.

#### 9. Role of FS Div:

- (I) Allotment and monitoring of Circle wise expenditure as per the expected average demand
- (II) Ensure that the budget limit set by the Budget Division of Department of Economic Affairs is not exceeded, through a monthly / periodical expenditure statement from each Circle to FS Division
- (III) Periodically, liaise with the Budget Division of Department of Economic Affairs informed on the utilization and for additional demand, if any.

This issues with the approval of Sr. DDG(PAF)

  
[Bapiraju CVBN]  
Accounts Officer (CSI)



**Limit on expenditure to be incurred towards printing and supply of AAR Books,  
ASLAAS-5 Cards and POSB Cheque books for Financial Year 2022-2023**

S. No.	Circle	Upper Limit in Crore ₹
1	Andhra Pradesh	1.20
2	Assam	1.00
3	Bihar	1.00
4	Chhattisgarh	1.60
5	Delhi	1.00
6	Gujarat	3.50
7	Haryana	1.00
8	Himachal Pradesh	0.70
9	Jharkhand	1.00
10	Jammu & Kashmir	0.80
11	Karnataka	1.70
12	Kerala	2.80
13	Madhya Pradesh	1.75
14	Maharashtra	3.00
15	North East	0.50
16	Odisha	5.70
17	Punjab	1.50
18	Rajasthan	2.00
19	Tamilnadu	2.50
20	Telangana	1.25
21	Uttarakhand	2.00
22	Uttar Pradesh	10.00
23	West Bengal	15.00
	Total	62.50

  
(T.C. VIJAYAN)  
Assistant Director (SB-I)

**Quarterly Report on expenditure to be incurred towards printing and supply of**  
**AAR Books, ASLAAS-5 Cards and POSB Cheque books**

Financial Year : 20\_\_ - 20\_\_

Quarter: \_\_\_\_\_  
(I / II / III / IV)

Name of the Circle: \_\_\_\_\_

Upper Limit in ₹	Expenditure incurred up to previous quarter in ₹	Expenditure incurred during the quarter in ₹	Total Expenditure during the Financial Year in ₹	Balance available limit in ₹

Signature of Head of Circle

File No. \_\_\_\_\_ Dated \_\_\_\_\_

To  
The Deputy Director General (FS & PBI)  
Postal Directorate  
New Delhi – 110001.