

CEPT BG MISC

CEPT BENGALURU FRMU	
28 APR 2021	
I.P.	OA

6-4/2015-16/PA(Tech-I) (10-244-10308)
Government of India
Ministry of Communication
Department of Posts, PAF Wing
Dak Bhawan Sansad Marg
New Delhi - 110001

Dated: 20.04.2021

To :

All General Manager (Finance)
All Directors of Accounts (Postal)

Office Memorandum

Sub: Accounting Procedure for the apportionment of Revenue/Expenditure from one Circle to another Circle/PAO

Standard operating and accounting procedure for the apportionment of Revenue/Expenditure between Circles/PAOs in the light of CSI scenario are furnished for strict adherence.

Nodal PAO wherein revenue is booked centrally and incurring expenditure on behalf of other Circles/ PAN India is responsible for the apportionment of the same to all Circles as per the Standard Operating Procedure issued by the Directorate by time to time. The Nodal PAO has to apportion the revenue/expenditure Circle wise and post the entries in CSI through direct posting. The entries shall be posted by the Nodal PAO Profit Center and receiving PAO Profit centre as mentioned below and "SA" Document type shall be used. The Accounting entries will be,

A) In case of Revenue apportionment,

Revenue GL	Dr
8878200040 - POR	Cr (At Nodal PAO Profit Centre)
4878200040 - POR	Dr
Revenue GL	Cr (At receiving PAO Profit Centre)

B) In case of Expenditure apportionment,

4878200040 - POR	Dr
Expenditure GL	Cr (At Nodal PAO Profit Centre)

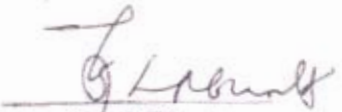
Expenditure GL
8878200040 – POR

Dr
Cr (At receiving PAO Profit Centre)

There is no need to send physical ATCs/ATDs in this regard. The entries shall be posted by the designated staff for which all India access shall be obtained for one user at the level of AO/Sr.AO. Nodal PAO and all other PAOs shall keep watching their CGA report and POR-GL report for their Profit Center. In cases of any issues, receiving office shall immediately take up with originating office for doing needful by reference to the data as in FAGLL03. SAP document for revenue sharing between PAOs is enclosed herewith for reference.

This issues with the approval of competent authority

Encl : As Above


KNR Bhatta
Director (Accounts)

Copy to : CGM,CEPT, Bengaluru to upload in CEPT Website

Accounting process for apportionment of Revenue/Expenditure from one Circle PAO to another Circle/PAO

- ❖ This document facilitates for the accounting process to be followed by the Nodal office for apportionment of revenue to the respective offices. Process with illustration provided. This activity has to be done by Postal Accounts office by a designated employee having all India profit centre access.
- ❖ This document serve the purpose of apportionment of Revenue/expenditure in respect of the following cases for which specific GLs be used.
 - *Apportionment of Revenue from sale of Sovereign Gold Bonds*
 - *Apportionment of Revenue pertaining to WUMT- Transactions*
 - *Apportionment of POSA remuneration*
 - *Apportionment of Revenue pertaining to IPPB*
 - *Apportionment of expenses for a specified items*
 - *Apportionment of Revenue on ATM Transactions*
 - *Apportionment of Revenue in any specific products and services.*
 - *Apportionment of Expenditure relating to any product and services.*
- ❖ While performing applicable Revenue GLs be used and all other GLs holds good as in the SAP.
- ❖ The below illustration is for apportionment of Revenue from Sovereign gold bonds by PAO Nagpur. The applicable GLs include,

10 Digit GL Code	15 Digit GL Code	GL Description
4878200020	878200121010100	RSAO Postal Remittances
8878200010	878200121010100	RSAO Postal Remittances
1800500000	120100800500000	COMMISSION REALISED ON SALE OF GOLD COINS

- ❖ **Chittoor HO (AP Circle) is taken as Nodal Office & apportioning revenue to Mysuru HO (Karnataka Circle).**

Note: The GLs & offices taken are for illustration purpose only. Required GLs & offices may be taken while posting of apportionment of revenue.
- ❖ Expected accounting entries to be posted at Chittoor HO (Nodal office) with description.
- ❖ The document type should be SA and User shall have all India Profit centre access by way of authorization.

SAP for Revenue Apportionment from circle to circle.

10 Digit GL Code	15 Digit GL Code	GL Description	Debit	Credit	Profit Centre
1800500000	120100800500000	COMMISSION REALISED ON SALE OF GOLD COINS	100		Chittoor HO 1132010000
8878200010	878200121010100	RSAO Postal Remittances		100	Chittoor HO 1132010000
4878200010	878200121010100	RSAO Postal Remittances	100		Mysuru HO 2132610000
1800500000	120100800500000	COMMISSION REALISED ON SALE OF GOLD COINS		100	Mysuru HO 2132610000

❖ Document posted is as below:

Data Entry View

Document Number: 1900003304 Company Code: DOP1 Fiscal Year: 2021
 Document Date: 06.04.2021 Posting Date: 06.04.2021 Period: 1
 Reference: Cross-Comp. No.:
 Currency: INR Ledger Group:

Co.	Item Assignment	PK	SG	Account	Description	Amount	Curr.	Funds Center	Profit Center	Commitment Item	Comp
DOP1	1 20210406	40		1800500000	COMMISSION REALISED	100.00	INR	1132010000	1132010000	NC1800500000	
	2 20210406	50		8878200010	RSAO Postal Remittan	100.00	INR	1132010000	1132010000	NC8878200010	
	3 20210406	40		4878200010	RSAO Postal Remittan	100.00	INR	2132610000	2132610000	NC4878200010	
	4 20210406	50		1800500000	COMMISSION REALISED	100.00	INR	2132610000	2132610000	NC1800500000	

Once the document is posted at Nodal office, the same will get posted in respective offices and will reflect in CGA report in the respective DDOs.

Note:

1. As there is no cash or bank line entries in the document the same will not be reflecting in the DTR report.
2. For bulk posting T-Code FB50 or ZBF07 is preferred.
3. This procedure can be used for apportionment of revenue in case of sovereign Gold bonds, WUMT revenue, or any other revenue need to be apportioned from circle to circle.
4. No concept of issue of ATC/ATD manually. In case of any issues, receiving office shall immediately take up with originating office for doing needful by reference to data as in FAGLLO3.

Before and after posting of document DTR and CGA reports are as below

DTR Chittoor HO (Before Posting)

Daily Transaction Report Dated : 06.04.2021
 Report Execution Date : 06.04.2021 00:00:00
 Name of the profit Centre : Chittoor H.O (1132010000)

Serial No	Receipts	Amount (Rs.)	Serial No	Payments	Amount (Rs.)
	Opening Balance	888,489,518.71			0.00
	Total Receipts	0.00		Total Payments	0.00
		0.00		Closing Balance	888,489,518.71

CGA Chittoor HO (Before posting)

CGA Report

Description	Description	Receipt	Payment
Opening Balance		888,489,518.71	0.00
Closing Balance		0.00	888,489,518.71

DTR of Mysore HO (Before Posting)

Daily Transaction Report Dated : 06.04.2021
 Report Execution Date : 06.04.2021 00:00:00
 Name of the profit Centre : Mysore HO (2132610000)

Serial No	Receipts	Amount (Rs.)	Serial No	Payments	Amount (Rs.)
	Opening Balance	3736,885,505.10-			0.00
	Total Receipts	0.00		Total Payments	0.00
		0.00		Closing Balance	3736,885,505.10-

CGA of Mysore HO (Before posting)

Description	Description	Receipt	Payment
Opening Balance		3,736,885,505.10-	0.00
Closing Balance		0.00	3,736,885,505.10-

SAP for Revenue Apportionment from circle to circle.

CGA Chitoor HO (after posting)

CGA Report



Description	Description	Receipt	Payment
Opening Balance		888,489,518.71	0.00
120100800500000		0.00	100.00
878200121010100		100.00	0.00
Closing Balance		0.00	888,489,518.71

CGA Mysuru HO (after posting)

CGA Report



Description	Description	Receipt	Payment
Opening Balance		3,736,885,505.10-	0.00
120100800500000		100.00	0.00
878200121010100		0.00	100.00
Closing Balance		0.00	3,736,885,505.10-