

**No. 30-13/2019-WS ( Pt.)  
Government of India  
Ministry of Communications  
Department of Posts  
(PO Division)**

**DakBhawan, Sansad Marg  
New Delhi-110001.**

**Dated: 18<sup>th</sup>May,2021**

To

All CPMsG/All PMsG  
CGM, BD Dte/ Parcel Dte./PLI Dte/ CEPT  
Director RAKNPA/ All PTCs  
Addl. Director General, APS, New Delhi  
All GMs (Finance)/ DAPs

**Subject: Issuance of revised Postal Manual Volume VI part III ( Provisional) .**

The competent authority is pleased to issue the revised Postal Manual Volume VI part III (provisional) till the final implementation of IT Modernization project. ( copy enclosed).

2. Consequent upon implementation of IT Mordernization project, which has brought technological advancement in the working of the post offices, , the need for bringing out a comprehensive revised Postal Manual Volume VI part III ( provisional) to serve as a guide forPostal Sub accounts work has been keenly felt.
3. The revised Postal Manual Volume VI Part III ( provisional)) contains the detailedprinciples and instructions, mainly of a procedural nature, regarding upkeep andsubmission of sub accounts and checks to be exercised on various transactions of the Department of Posts and provides the guidelines in carrying out day to day functions by the concerned officers/ officials. It contains rulings in respect of Sub-Accounts, Accounts in Post Offices, Duties of Postmen and Letterbox Attendants etc
4. The inputs of some field units were also sought in finalizing the Manual from the perspective of the working units in the field. Many of the recommendation/ suggestions have been incorporated to make it more comprehensive & robust.
5. The revised edition of Postal Manual Volume VI part III(provisional) has been brought out making every endeavour to get the rules updated in accordance with the technological updation. However,any error, omission come to noticed should be promptly reported to the PO Division.

6. These rules must be brought to the notice of all officers & officials of the Department of Posts.

7. This issues with the approval as well as concurrence of the competent authorities.

encl- Postal Manual volume VI part III(provisional)

  
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# **POSTAL MANUAL**

## **VOLUME VI (Part III)**

*(One Chapter with 120 Rules)*

**(Updated Copy)**

### **PREFACE**

Postal Manual, Volume VI contains special regulations for the Post offices.

PART III—Sub-Accounts, Accounts in Post Offices, Duties of Postmen and Letterbox Attendants

## INDEX

**CHAPTER: 1**

<b>Rule No</b>	<b>Rule</b>	<b>Pages</b>
1	Supervision of subordinate offices by postmaster—	1
2	Examination of B. O. daily transaction report in sub-offices	1-2
3	Relations of sub and branch offices to their account offices	2
4	Short receipt of vouchers by account office	2
5	Inadmissible vouchers	2-3
6	Unnecessary remittances of cash to be avoided	3
7	Cash office	3
8	Check of remittances between the account office and its subordinate offices	3-4
9	Limits for remittances by various modes of conveyance	4-5
10	Regulation of funds for sub-offices	5-6
11	Provision of funds for sub-offices	6-7
12	Disposal of surplus funds at sub-offices	7
13	Supply of funds to sub-offices at treasury or sub-treasury or bank stations	7
14	Exchange of remittances between sub-offices in account with the same head office	7
15	Exchange of remittances between sub-offices under different head offices	8
16	Manner of exchanging remittances between sub-offices	8-9
17	Contents of account bag	9
18	S.O. slips	9
19	Remittance of cash	9-10
20	Supply of postage and other stamps	10
21	Remittances sent through the post	10-11
22	Remittances through special carriers	11-12
23	Supply of Indian postal orders	12
24	Adjustment of errors in account	12
25	S.B. Slips	12-13
26	Closing of account bags in the head office	13-14
27	Opening of account and cash bags in the sub-office	14
28	Preparation of S.O. daily transaction report	14-15
29	Preparation of daily accounts by a sub-office not in daily communication by post with its head office of account	15
30	Liabilities of sub-office	15-16
31	Details of remittances received and sent	16
32	Details of drawings from treasury/bank	16
33	Remarks in S.O. daily transaction reports	17
34	Requisition for postage and other (non-postal) stamps	17
35	Documents sent with S.O. daily transaction report	17-18
36	Contents of account bag	18
37	Remittances sent through the post	18
38	Closing of the account bag	19
39	Remittances through special carriers	19-20

40	Opening of account bags in the head office	20-21
41	Opening of cash bags in the head office	21
42	Check of account items in head office	22
43	Check in head office of remittances between sub-offices under the same head office	22-24
44	Sub-office e- money order journals and documents	24
45	Memo of Indian postal orders sold	24
46	List of S.B. Documents	24-25
47	Sub-office Post office certificate lists and documents	25
48	Parcel receipts submitted by sub offices	25
49	Adjustment of incorrect account items	25-26
50	Entries in the accounts of the head office of remittances received	26
51	Postage in transit from the head office to sub-offices, and cash and stamps in transit between the head office and its sub-office and between sub-offices in account with the head office	26
52	Maintenance of SO Daily Transactions Report	26
53	Examination of sub-office balances by head office	26-27
54	Action to be taken by head postmaster on irregularities in connection with sub-office balances	28
55	Receipt of S.P. M's Monthly report	28
56	Contents of B.O. Bags	29-30
57	Mode of sending remittances to branch offices	30-31
58	B.O. slips	31-32
59	Closing of bags for branch offices	32
60	Contents of B.O. bags received	32-33
61	Opening of B.O. and cash bags	33
62	Check and disposal of cash remittances	33-34
63	Check of B.O. Daily transactions reports	34
64	Disposal of contents of B.O. bags	34-35
65	Disposal of V.P. articles receipts	35
66	Check of B.O. serial No.s	35
67	Adjustment of errors and irregularities	35-36
68	Stamps and cash in transit between the account office and its B. Os	36
69	Responsibility for accounts, cash etc.	36-37
69(A)	Roles and responsibilities of Postmaster in ATM (Automated Teller Machine) attached with their office	37
70	Verification of balances by sub-postmaster	37-38
71	Treasurer's cash book	38
72	Custody of postage and other (non-postal) stamps, etc.	38
73	Disbursement of pay	38
74	Disposal of acquittance rolls	38-39
75	Payment of Travelling Allowances	39
76	Payment of contingent charges	39
77	Refund	39
78	Preparation of S.O. account	39-40

79	Checking balance of S.O. account	40-41
80	Preparation of S.P. Ms monthly report	41
81	Principles regulating the supply and disposal of funds	41-42
82	Authorised Balances	42-43
83	Treasury pass-book	43
84	Remittances to and drawings from, treasury or Bank	43-44
85	Purchase of postage stamps	44-45
86	Head Postmen	45-46
87	Knowledge of postal business	46
88	Supply of forms to be carried	46
89	Postman's book	46-48
90	Addresses to be noted on articles	48
91	Damaged articles to be noticed	48
92	Receipts for articles issued for delivery	48-49
93	Book of receipts for intimations and notices delivered	49
94	Instructions for delivery	50
95	Realisation of postage before delivery	50
96	Receipts of addressees for registered articles delivered	51
97	Delivery to illiterate addressees	52
99	Delivery of insured articles addressed to minors	52
100	Payments of e-money orders	52-55
101	Payment of e-money orders by pay order	55
102	Money orders addressed to minors	55
103	Payment of e-money orders addressed to persons without hands or fingers	55
104	Payment of e-money orders and delivery of registered letters to lunatics	56
105	Responsibility for correct delivery of articles and payment of e- money orders	56-57
106	Loss of articles reported	57
107	Return of undelivered articles	57-58
108	Payment of postage and sums realised from addressees	58
109	Penalties for detaining articles	58
110	Penalties for neglect of duty	58
111	Details of Postman Mobile Application	58-59
112	Additional duties of postman	59
113	Duties of mail attendants	59-60
114	Attendance on railway platform	60
115	Employment of mail attendant as packers	60
116	Duties of letter-box attendants	60
117	Clearance of outside letter-boxes	60-61
118	Employment of letter-box attendants to carry mails	61
119	Duties of packers	61
120	Changing of date and other type and change of labels	62

### CHAPTER: 1

**1. Supervision of subordinate offices by postmaster.** — (1) The Postmaster is not only responsible for the correctness of the accounts rendered by the subordinate offices, but he should also ascertain from their accounts whether the subordinate postmasters understand and perform their duties in an efficient manner.

The HO shall check the SO/BO accounts by accessing the data online. No need for taking print outs for rendering accounts to HO by SOs. The Postmaster concerned shall have to nominate such employees and role be authorized. It is the duty of the Postmaster to ensure check on day to day basis and raise such objections deemed fit and also raise tickets with TCS.

Postmaster is expected to bring to the notice of the Superintendent or Sub Divisional Inspector any laxity or continued or repeated irregularity noticed by him, and to report to the Superintendent the names of subordinate post-masters who are incompetent.

(2) If he has reason to doubt a subordinate postmaster's -honesty, e.g., if he believes that credit is not given for postage recovered on insufficiently taxed articles, or that money is otherwise misappropriated he should communicate his suspicions to the Superintendent or sub Divisional Inspector. The postmaster should always be prepared to co-operate with the Superintendent in applying test to detect fraud, prevent detention to articles, and the like.

Note: The duties prescribed in this volume to PostMaster shall be performed by DyPM/APM in charge of sub account section in larger offices like GPO & gazetted HPOs.

**2. Examination of B. O. daily transaction report in sub-offices.** — (1) The S.P.M. must—

- (a) examine all the System generated daily transaction reports received from B. Os in direct account with the S.O. and satisfy himself that they have been properly prepared and filled up, that the closing balances agree, and that they have been properly disposed of;

Note: SPM to check System generated Daily Report of BOs by invoking ZFR\_DAY\_NEW and see whether all the vouchers are received w.r.t. the transactions reflected in System generated Daily Reports.

- (b) After implementation of CSI, every office has become independent unit. The data is automatically updated and reflected in SAP, which can be accessed from any place. Accounting is automatically done. Therefore, the maintenance of BO summary and SO summary is discontinued. However, BO is under SPM and the SO is under HO Postmaster respectively.
- (c) However, in non-CSI offices, the following procedure is to be followed.
  - i) Compare the balance (as entered in the B.O. Daily Account/Daily Transaction report by the B.Os with the balances shown against them in the B.O. summary (Form A. C. G. 3 (a));

- (ii) Satisfy himself by a comparison of the entries in daily accounts with those in the B.O. summary, that the daily accounts have been correctly copied into the B.O. summary;
- (iii) Verify every day each item of postage in transit shown against each B.O.S in the summary by a comparison with the pencil copies of the B.O. slips on record; and
- (iv) Personally, enter in the prescribed columns of the B.O. summary the amounts of cash (including stamps) in transit between the S.O. and its BOS. He will be personally responsible that the totals below columns 30 to 33 of the B.O. summary are correctly made, and that the entries in columns 31 and 34 of the sub-office account are correctly transferred from the B.O. summary.

(2) The System generated **daily transaction reports** must be signed by the S.P.M. Should any suspicious alterations or erasures be noticed in a, System generated **daily transaction report**, the S.P.M. must at once enquire into the matter and report in this regard be submitted to Divisional head/Sub divisional head to take up immediate inquiry in the matter.

**3. Relations of sub and branch offices to their account offices.**—Sub and branch offices exchange account and B.O. bags, respectively with their account offices daily. In case of non CSI offices, The transactions of BO and SO are to be added at HO to concern GL Codes manually while submitting accounts.

**4. Short receipt of vouchers by account office.**—(1) If a voucher that is required in support of an entry in a System generated **daily transaction report**, whether to credit or debit of the subordinate office, is not received in the account office, the sub or branch postmaster, as the case maybe, should be called upon, in the next S.O. slip or B.O. slip generated in SAP sent to him, to submit the required voucher without delay; but the item should be admitted pending the result of the reference to the subordinate office.

(2) Whenever a voucher is wanting, a remark should be written by the sub-account Assistant, on the System generated **daily transaction report** against the particulars of the missing document, and attested by the initials both of the sub-account Assistant and the postmaster of the account office. A note of the irregularity should also be made in the error book.

(3) In the case of an item for which the sub or branch postmaster has claimed credit, if the voucher is not submitted in immediate response to the call, or if on explanation is afforded by him for withholding it, the case should immediately be brought to the notice of the Superintendent or Sub Divisional Inspector as the case may require, and any delay in obtaining the missing document reported to him, who will take appropriate action for obtaining the response/documents from the concerned S.O./B.O.

**5. Inadmissible vouchers.**—If any document attached to a System generated daily transaction report is inadmissible on account of any irregularity in its preparation or is not duly signed, etc., a revised document should be called for, or the document should be returned for rectification, entered in the place for remarks of the next S.O. or B.O. slip sent to the subordinate office; but the item to which it relates should be admitted and included in the accounts of the

account office as usual, pending the result of the reference to the sub or branch postmaster. If the revised voucher is not resubmitted immediately, the procedure prescribed in the preceding rule should be followed.

**6. Unnecessary remittances of cash to be avoided.**—The unnecessary transmission of cash between, post offices must be carefully guarded against. All payments, including the disbursing of pay shall be made by electronically signed payment advices for direct credit through POSB/Bank accounts. Provided that a one-time relaxation may be granted for payment by other recognized mode in cases of hardship where the reasons are duly approved by the Head of the Department and the Financial Advisor. Hence the cash payment through Acquaintance rolls by taking signature in physical copy on affixing the Revenue stamp, stands discontinued.

**7. Cash office.**—(1) A cash office is a S.O. which in addition to its performing the ordinary work of a S.O. serves as a depot for cash, which it supplies to, or receives from other sub-offices. A S.O. may remit surplus cash direct to its cash office, and also indent on it direct for funds up to the monthly limit fixed by the Superintendent, but when this limit is reached the authority of the H.O. must be obtained for further drawings in the month in question. The cash office should see that the prescribed limit is not exceeded, by maintaining a record of the remittances made to an office in a separate error book which should be checked and initialed by the head of the office daily.

(2) A S.O. that can supply funds to, or receive surplus cash from, other S.Os in its vicinity more conveniently than the H.O. will, as a general rule, be made a cash office. Ordinarily every S.O. situated at a treasury station or having transactions with Bank will be required to act as a cash office, but the Superintendent's sanction is required in each case.

(3) The H.O. may also order any S.O. that is not a regularly constituted cash office, to supply funds to, or receive cash from, another S.O. whether both the S.Os are in account with the same H.O. or not; but each such case must be reported to the Superintendent, unless the H.O. is acting at the instance of the Superintendent.

Note: In cases of exigencies, Supdt will assign above and below roles to the SPM of these SOs through IM Portal (i.e. Cash Office and SO which will be mapped to it) and to change it in the system/CSI by invoking ZFWF.

**8. Check of remittances between the account office and its subordinate offices.** — (1) The Postmaster must see that the procedure prescribed in the rules regarding the receipt and despatch of remittances is thoroughly understood and systematically followed by the treasurer and Sub-Account Assistant.

(2) Cash transfer to other offices should invariably be done through workflow only and **not** by voucher postings. Cash received through workflow should be acknowledged by the receiver office on receipt of Cash, failing which DOP Cash of the receiver office will not be debited, i.e., balance will not be raised. Instances were noticed where cash receipt was posted manually and resultantly

Cash in transit of the sender office is outstanding. Any lapse in these procedures will lead to different closing balances in ZFR\_DAY\_NEW and ZFBL3N.

(3) In case of Non-CSI (SO or BO being Tnf locations, if any) where cash office/DDO is CSI enabled, cash remittance should be sent through RSAO GL till it be a CSI office. On acknowledging by the Tnf location by the SO or BO daily account, the postmaster of cash office/ DDO nullify the entry and item will be paired.

Note: Treasurer shall check Cash in Transit through T-code ZFBL3N in GL code 4867100000 of such offices mapped to HO.

### 9. Limits for remittances by various modes of conveyance.—

(1) Different modes of transport for remittances of cash are railways, motor vehicles, tongas, boats etc. The limits for remittances by various modes of conveyance is amended as under:

(a) Loose cash through departmental employee	Rs.5 lakh
(b) Departmental MMS with Multi Tasking Staff (MTS) in addition to driver for conveyance of cash in cash bags enclosed in account bag	Rs.20 lakh
(c) (i) Hired MMS with Multi Tasking Staff ((MTS) in addition to driver for conveyance of cash in cash bags enclosed in account bag within city limits	Rs. 5 lakh
(ii) Hired MMS with Multi Tasking Staff ((MTS) in addition to driver for conveyance of cash in cash bags enclosed in account bag outside city limits	Rs. 2 lakh
(d) RMS section/Railways by TVP through cash bag enclosed in account bag	Rs. 2 lakh
(e) Account bag handed over to carrier in weighment system/ Road transport	Rs.40,000/-
(f) Under armed escort	No limit
(g) Cash through departmental employee accompanied by another departmental employee	Rs.10 lakh
(h) Cash through Branch Postmaster / Assistant Branch Postmaster or Dak Sevak	Rs. 1 lakh
(i) Cash through BPM/ABPM or Dak Sewak accompanied by	

another BPM /ABPM or Dak Sewak

Rs. 2 lakh

(2) The above line limits will also apply mutatis mutandis to HRO/SRO (RMS Offices) as well as Branch Offices.

(3) The proposed limits are the maximum limits and this can be curtailed by the Heads of Circle on the basis of discussions with the local police authorities depending upon the law and order situation of that particular place.

(4) The increased line limits shall be reviewed after every one year and this review will include the aspects of adequacy of the revised limits.

**10. Regulation of funds for sub-offices.**—(1) One of the most important duties of a head postmaster is to make satisfactory arrangements to provide his sub-offices with funds and relieve them of collections in excess of their authorised maximum balances.

(2) In the case of sub-offices situated at treasury/bank stations, he should arrange with the district treasury or bank stations or bank at the beginning of every month, to have money placed in the local treasury/bank at credit of the S.P.M. at fixed intervals of a week or fortnight, sufficient to meet his probable requirement during that period. He should watch the drawings from each treasury, or Bank and take early steps, if necessary, to place additional funds at credit of the S.P.M.

(3) In the case of other S.Os the head postmaster must either himself carry out, or see that effect is given to the arrangements made by the Superintendent for supplying them with funds and removing their surplus collections. The Superintendent will prescribe the method in which each S.O. not situated at treasury/bank station is ordinarily to be supplied with funds, and in which it is ordinarily to remit surplus funds, as well as the method to be used for special emergencies; and the procedure laid down by him must be strictly followed.

(4) Whenever it is necessary, whether in accordance with the general procedure laid down by the Superintendent or to meet a special emergency, for the H.O. to make or order a remittance to a S.O. or to order a S.O. to remit its surplus cash to its cash office or H.O. or another S.O. or the treasury/bank, the head postmaster must enter the necessary orders on the Daily Transaction Report generated in SAP in the place provided for and sign the entry.

(5) If a requisition for cash is received from a S.O. which ordinarily receives from the public and other sources more money than it pays away, the requisition should not be complied with unless the cash balance has fallen below the fixed minimum. A remittance to it should be made or ordered, requisition on the ground of existing liabilities, payment of which is deferred only for want of money; but whenever the cash balance of an office that ordinarily pays away to the public and other offices more money than it receives falls below the fixed minimum, a remittance to it should be made or ordered, whether a requisition for cash has been received from the S.P.M. or not. In the case of S.Os which deal direct in regard to cash remittances with other S.Os the head postmaster must carefully watch their balances and the amounts drawn or remitted, with reference to details of drawings furnished on the reverse of the S.O. daily account as

required by rule 32. In case of CSI offices, on the reverse side of System generated Daily transaction report furnishing of drawings need not to be entered manually, since the entries are being updated automatically.

(6) As a general rule, the amount of a remittance made by a S.O. with surplus funds should be such as to reduce its balance to the minimum, and the amount of a remittance asked for by a S.O. or ordered by the postmaster with the view of placing a S.O. in funds, should be, in the case of an office with receipts in excess of its disbursements, such as to raise the balance up to the authorised minimum, or in the case of an office with disbursements in excess of its receipts, such as to raise the balance to the authorised maximum, but if the head postmaster is satisfied that the actual amount drawn or asked for is really needed, the amount may be passed or remitted whether it will raise the balance above the limit just indicated or not.

(7) H.Os occasionally receive urgent applications from S.Os, for additional funds in order to meet unusual liabilities, after the bag for the S.O. has been despatched. Whenever it would be advantageous on such occasions to make a remittance to the S.O. before the despatch of the next regular account bag, the remittance should, if possible, be despatched through a special carrier under the procedure prescribed in rule 22, especially if it is a large one. In other cases, where a second despatch of mails is made, and provided the amount to be remitted does not exceed the limit prescribed for that particular means of transit the remittance may be sent in cash bag detailed in an extra S.O. slip, and enclosed in an extra account bag which should be advised in the mail list, or registered list, if no mail list accompanies the despatch, as a "due mail" an explanation being given at the foot of the mail list, in the place provided for the purpose, of the excess despatch. A note regarding the despatch of the extra account bag should be made in the next usual S.O. slip sent to the S.O. In CSI offices, nowadays remittance is being done through CSI by requisition and one can also view any particular in respect of its subordinate post offices through the CSI system from any place and after GL code integration all the entries are being updated automatically. Hence no need to enter the details of remittance in the reverse of System generated daily transaction report.

EXCEPTION.—In Presidency offices one of the S.O. slips permitted in exception to rule 18 may be utilised for sending extra and occasional remittances to delivery Town sub-offices.

**11. Provision of funds for sub-offices.**—(1) A S.O. is ordinarily provided with funds in one or other of the following ways when the cash collections of the office are insufficient to meet its requirements:—

(a) by drawings from the treasury or bank in the case of sub-office situated at treasury or bank stations;

(b) by remittances from another sub-office;

or (c) by remittances from the head office.

(2) In exceptional cases, a S.O. may be provided with funds by the remittances from a H.O. other than its H.O. of account. The instructions in rules 15 and 16 will

apply *mutatis mutandis* to such cases.

**12. Disposal of surplus funds at sub-offices**—(1) A S.O. may dispose of its surplus funds in one or other of the following ways:—

(a) by remittances to the treasury or bank in the case of sub-offices situated at treasury or bank stations;

(b) by remittances to another sub-office; or

(c) by remittances to the H.O.

(2) In exceptional cases, a S.O. may dispose of its surplus funds by remittances to a H.O. other than its H.O. of account. The instructions in rules 15 and 16 will apply *mutatis mutandis* to such cases.

(3) No remittance of surplus funds will be made to a H.O. or a S.O. (cash office) in case the same is due to be received in the H.O. or the sub-office (cash office) on a Sunday or a Post Office Holiday.

**13. Supply of funds to sub-offices at treasury or sub-treasury or bank stations.**—In the case of S.O. situated at treasury/bank stations, the S.P.M. is authorised to draw money from the treasury, sub-treasury or bank according to his requirement up to the limit of the amount placed there at his credit. The credit balance of cash office is not required to be shown by the SPM manually on the reverse of System generated daily transaction report in CSI Post Office as one can view the details of cash available at a Post Office through CSI from any place. However in non CSI offices the daily transaction reports received will show the balance available out of the amount placed at the S.P.M's. credit, and will guide the head postmaster as to the action to be taken to keep the S.O. supplied with funds.

**14. Exchange of remittances between sub-offices in account with the same head office.**—

- (1) Cash transfer to other offices should invariably be done in SAP through workflow only and **not** by voucher postings.
- (2) Cash received through workflow should be acknowledged by the receiver office on receipt of Cash, failing which DOP Cash of the receiver office will not be debited, i.e. balance will not be raised.
- (3) Offices requesting cash should note the document number in the requesting document / letter.
- (4) While accepting cash from Cash Office at receiver end, the document should be posted in “Cash Received” option in ZFFV50 to avoid cash in transit.
- (5) All offices should adjust the cash in transit on daily basis.

(6) The System generated daily transaction report received from S.O. will contain particulars of remittances actually sent or received, and show whether the orders in the S.O. slips prescribing remittances have been punctually complied with

and whether the amounts stated to have been remitted have been duly acknowledged by the receiving sub-offices. If any delay occurs in sending or acknowledging a remittance, the sub-account Assistant should bring the case to the notice of the Head Postmaster, who will report it at once to the Superintendent. Remittances exchanged between two S.Os in account with the same head office should be in the accounts of the remitting S.Os to the "Cash in transit" and credited in the accounts of the receiving S.O. to the "Cash in transit"

**15. Exchange of remittances between sub-offices under different head offices.**—(1) A H.O. may, on requisition from the Superintendent, order a S.O. in account with it to send a remittance of cash to, or receive a remittance of cash from, another sub-office in account with a different H.O. In such a case, the remitting sub-office will show the amount in its accounts against the head "Cash in transit", and the receiving sub-office will credit the amount to the head "Cash in transit"

(2) In S.O. where there is a separate treasurer, the S.P.M should record his orders for the remittance on the S.O. slip in case remittance has been ordered by the H.O. to another S.O. and in registered list when the requisition is made by another S.O. in the registered list. In the latter case a copy of the message containing the S.P.M's orders should be filed with registered lists.

**16. Manner of exchanging remittances between sub-offices.**— (1) The Superintendent will prescribe, in accordance with the system ordered by the Head of the Circle, the method by which remittances are to be exchanged between two sub-offices.

(2) If the remittance is to be sent by post, the cash or notes or stamps should be enclosed in a cash bag in accordance with the directions of rules on the subject. The cash bag should be forwarded to the S.O. enclosed in the registered bag. The locked and sealed cash bag should be made over by the Treasurer or the S.P.M to the deputy or Assistant S.P.M of the Registration Branch for inclusion in the registered bag. If there is no deputy or Assistant S.P.M the cash bag should be included by the S.P.M in the registered bag. Details of the cash including stamps remitted should be shown by an entry on the registered list enclosed in the mail bag and the entry should be initialed by the official authorized to make the remittance and the weight of the cash bag should also be noted in figures on the registered list. Requisitions for cash and postage stamps required should be sent by a S.O. to its cash office duly invoiced in the registered list.

NOTE.—The date of accounting the remittance in the remitting office should be noted on the registered list whenever it differs from the date of the registered list itself.

(3)When a S.P.M or treasurer in offices where one is employed receives a cash bag by post from another sub-office, he should examine, weight, and open the cash bag in accordance with the procedure laid down in rule 27, except that the weight of the cash bag should be compared with the entry on the registered list. The amount received should be checked with the amount advised on the registered list, which should be initialed. The remittance should be acknowledged by a note on the next registered list sent to the remitting sub-office.

In CSI scenario, SPM or Treasurer should examine and compare the weight of the cash bag with the entry on the registered list and memo of remittance generated in SAP. After checking, Cash received

should be acknowledged through cash workflow process in SAP by the receiver office on receipt of Cash, failing which DOP Cash of the receiver office will not be debited, i.e., balance will not be raised.

(4) When remittances are exchanged through a postman, overseer or other subordinate, the procedure laid down in rule 39 should be followed by the remitting sub-office, and that laid down in rule 22 by receiving sub-office.

(5) When a mail bag contains a cash bag, it must remain, after it has been sealed, in the personal custody of the sub-postmaster until it is made over to the carrier.

**17. Contents of account bag.**—(1) The account bag sent by a head office to its sub-offices must always contain a S.O. slip and may contain a cash bag containing cash [including postage and other (non-postal) stamps] and Indian Postal Order for sale, Passbooks, S.B. warrants of payment and other S.B. documents (detailed in a S.B. slip); and B.O. daily transaction report after check; any other documents entered in the remarks column of the S.O. slip.

(2) The S.O. slips received by S.O's should be signed date stamped and filed in monthly bundles.

**18. S.O. slips.**—(1) A S.O. slip must be sent every day by the H.O. to each of its S.Os enclosed in the account bag. The S.O. slip is intended for the following entries:—

- a) Amount with details, of cash sent to the S.O.
- b) Particulars of documents, and serial Nos. and value of Indian Postal Orders sent to the S.O.
- c) Instructions and other particulars.

Note: At HO, Sub Account Asstt should check SO's Balance with respect to vouchers/ System generated daily transactions list in Days Report generated through ZFR-DAY-NEW before issuing SO Slip.

(2) The S.P.M will be personally responsible that the directions given to him in the S.O. slip are correctly and punctually carried out; and if a remittance, which he is told to expect, is not received in due time, he should report the matter to the head office and the Superintendent. Every case, in which there is any delay on the part of a sub-office in sending a remittance ordered by the head office or in acknowledging a remittance received by it, will be reported by the head office to the Superintendent, who will take severe notice of the irregularity.

Note: Only on demand cash and documents sent from HO to SO in CSI offices. Concern slips will be enclosed by generating in CSI instead of SO slips.

**19. Remittance of cash.**—(1) Whenever it is necessary to order a

remittance of cash to a S.O. (either from the head office or from another S.O., the head postmaster will write his orders regarding the remittance on the System generated daily transaction report. The orders should be shown as soon as possible (in the case of remittance from the H.O. to S.O. only), by the sub-account Assistant to the treasurer, who should be required to initial them.

(2) If remittance is to be made from the H.O. the amount of the remittance with details should be entered by the sub-account Assistant in the S.O. slip in Non CSI Offices.

Note: In CSI scenario, cash workflow process should be followed and memo of remittance should be generated.

**20. Supply of postage and other stamps.**—(1) When postage or other stamps are to be sent to a S.O, the head postmaster will write his orders regarding the supply on the System generated daily transaction report. The orders should be shown as soon as possible to the treasurer by the sub-account Assistant and the treasurer should be required to initial the order in token of having seen it.

(2) The HO treasurer will login in SAP and enter the T-code MIGO and print the Invoice Slip through MB90 and send the stamps along with invoice Slip to SO. The SO treasurer after manually check the stamps with invoice slip will login in SAP and enter the T-code MIGO and acknowledge the stamps.

**(3) For Non-CSI Post offices:** The SPM of the Non-CSI Post office will send the requisition for supply of postage and other stamps to its Account office. The Postmaster/Sub-Postmaster of the account office for that SO on receipt of requisition will verify and approve it and issue the order to the treasurer. The treasurer will make invoice of the requisition received in three copies and send the stamps along with the invoice slips it to the SO under “cash to SO”. The S.O. on receipt of stamps will acknowledge it and receive it as a part of cash from Account Office.

**21. Remittances sent through the post.** -(1) If any remittance in cash or currency notes or in postage or other stamps, is to be sent from the head office to a S.O. through the post, the remittance will be enclosed by the treasurer in a cash bag by following the prescribed procedure for preparation of Cash bag and the cash bag will be enclosed in the account bag under the procedure detailed in rule 26.

Note: 1-In CSI scenario, remittance should be done through cash workflow process in SAP and ‘memo of remittance’ should be generated. Stamps also should be sent in SAP.

Note: 2- Receiving office to check the stamps received in MB52 after receipt of actual stamps

(2) In the S.O. the weight of the cash bag and the amount of the money contained in it should be verified by the S.P.M. and compared with the entries in the S.O. slip. and the money and stamps should then be locked up at once in the office safe.

Note-1 In CSI scenario, SPM or Treasurer should examine and compare the weight of the cash bag with the entry on the SO slip and memo of remittance

generated in SAP. After checking, Cash received should be acknowledged through 'cash workflow process' in SAP by the receiver office on receipt of Cash, failing which DOP Cash of the receiver office will not be debited, i.e., balance will not be raised. Stamps also should be acknowledged in SAP.

Note: 2- Both the offices i.e. Receiving and supplying offices to check Cash in Transit in ZFBL3N.

**22. Remittances through special carriers.**—(1) When a remittance to a S.O. is to be sent through a postman, overseer, or other subordinate, the amount should be made over by the treasurer to the carrier, either loose or enclosed in a cash bag, in accordance with method prescribed by the head of the Circle.

(2) If the remittance is made over loose to the carrier, he should be required to grant a receipt for the sum in the hand to hand receipt book. If the remittance is to be enclosed in a cash bag, the money together with memo of remittance, giving full particulars of the remittance should be placed inside the bag, and the bag should be closed and weighed in the presence of the carrier, who should be required to grant a receipt for it in the hand to hand receipt book, where he should himself enter its weight both in words and figures. The cash bag should be closed in the manner described in rule 27 (3). of Vol. VI part I.

(3) Whenever a remittance is made to a S.O. through a special carrier, are mark should be entered on the S.O. slip for the information of the S.P.M., explaining how the money has been sent; and the treasurer must see, on the return of the carrier to the office, that a receipt for the remittance has been obtained in his book or diary, and initial with date the entry in token of having carried out examination.

Note: In CSI scenario, remittance should be done through cash workflow process in SAP and 'memo of remittance' should be generated.

(4) In the S.O., the cash should be counted by the S.P.M. and a receipt for the sum should be given in SAP and to the carrier in his book or dairy. If the remittance is received in a closed cash bag; the bag should be carefully examined, weighed and opened and its contents counted and compared by the S.P.M; with the entry in the memo of remittance to be found in the bag. A receipt should be given to the carrier for the bag in his book or dairy, where the ascertained weight of the bag should be noted both in words and figures by the S.P.M.

NOTE.—In the case of a remittance from one S.O. to another (which is a cash office) and where the headquarters of the carrier is at the receiving sub-office, the latter should acknowledge its receipts both in the carrier's book or diary and in SAP.

(5) The amount received should be compared by the S.P.M. with the entry in the S.O. slip in which it is entered, which will in many cases reach the S.O. before the remittance, and then locked up in the office safe. The amount received should be credited in a S.O. account on the actual date of receipt which should be entered on the S.O. slip.

Note: In CSI scenario, SPM or Treasurer should examine and compare the weight of the cash bag with the entry on the memo of remittance generated in SAP and hand to hand receipt book. After checking, Cash received should be acknowledged through cash workflow process in SAP by the receiver office on receipt of Cash.

**23. Supply of Indian postal orders.**—(1) When Indian postal orders are to be sent to a S.O. they will be made over, under receipt, by the money order Assistant to the sub-account Assistant. The procedure followed for supply of stamps as mentioned in rule no 20 is to be followed mutatis mutandis for supply of IPOs also.

**Note:1-** IPOs are remitted between H.O to S.O under T-Code MIGO and one document containing details of IPOs is printed in MB90 and attached along with S.O Slip. Stock of IPOs can be seen through T-Code MB52.

Note: 2- Receiving office to check the IPOs received are of actual denomination and number of IPOs as well in MB52 after receipt of the same

(2) In the S.O. the Indian postal orders received should be compared with the details entered in the document attached with S.O. slip.

**(3) For Non-CSI Post offices:** The SPM of the Non-CSI Post office will send the requisition for supply of IPOs to its Account office. The Postmaster/Sub-Postmaster of the account office for that SO on receipt of requisition will verify and approve it and issue the order to the treasurer. The treasurer will make invoice of the requisition received in three copies and send the IPOs along with the invoice slips it to the SO under “cash to SO”. The S.O. on receipt of IPOs will acknowledge it and receive it as a part of cash from Account Office.

**24.Adjustment of errors in account.**—If any short or excess receipt or short or excess payment on the part of a S.O, is communicated it by an entry in the S.O. slip, the error should be adjusted as soon as possible by the S.P.M. in the manner indicated by the H.O.

Note: In CSI scenario, for each debit/credit transaction, one document is generated. The adjustments to the errors in any transactions or change in any GL head may be done by Head Post Master after confirmation of genuineness from concerned branch or the document shall be reverred back to its original office for necessary corrections

**25. S.B. Slips.**—(1) the entries in S.B. slip (Form S.B. 27) relating to documents such as warrants of payment, S.B. acknowledgements, pass-books, etc., should be carefully compared by the savings bank Assistant with the originals which should then be enclosed along with the S.B. slip relating to them in covers and sealed. These sealed S.B. slip covers on which the names of the offices will be given should be transferred, under receipt to the sub-account Assistant who will attach them after entry to the respective S.O. slips.

(2) In the S.O. the S. B. documents should at once be checked with the details entered in the S.B. slips which should be filed in monthly bundles.

**26. Closing of account bags in the head office.**-(1) Before the account bags for despatch to S.Os are closed on any day, the balances of the System generated daily transaction reports received and accounted for in the H.Os on that day, should be entered in the S.O. slips both in words and figures and the carbonic copies of the S.O. slips, placed in the account bags and any Indian postal orders or other documents to be sent with them to the S.Os.

(2) The account bags which cash bags are not enclosed will then be closed and sealed by the Sub-Account Assistant and made over under receipt to the sorting department, if they are to be despatched inside mail bags, or to the mail department if they are to be despatched loose.

(3) If any remittance of cash or stamps is to be made the account bag, when ready to be closed, will be taken by the sub-account Assistant to the treasurer together with documents for despatch. The cash or stamps or to be sent to the S.O. should then be enclosed in the cash bag by the treasurer in the presence of the Sub-Account Assistant who is not required to count the cash or stamps but to see that the remittance is actually enclosed in the cash bag by the treasurer, and the cash bag should be closed and sealed by the treasurer, also in the presence of the sub-account Assistant with the cash seal with black sealing-wax, which should invariably be used for the purpose of sealing cash bags. After the cash bag has been closed and sealed, the Sub-Account Assistant should himself weigh the bag and enter its weight both in words and figures on the label of the bag and also on both copies of the S.O. slip and have these entries of weight attested and initialed by the treasurer. The entry of the remittance in both copies of the slip should also be initialed by the treasurer. The closed cash bag will then immediately be placed by the treasurer in the account bag in the presence of the sub-account Assistant and then sub-account Assistant will at once close and seal the bag with his sub-account seal in the presence of the treasurer, who will retain the bag until the proper time arrives for its transfer by him under receipt, to the sorting or mail department, as the case may be.

Note: In CSI scenario, remittance should be done through cash workflow process in SAP and memo of remittance should be generated. Stamps also should be sent in SAP.

(4) An account bag which contains S.O. slip, unaccompanied by cash, stamps, or documents, and is enclosed in a mail bag, need not be closed and sealed.

(5) As far as practicable, the sub-account Assistant should not be either the mail or sorting Assistant but when the combination of these duties cannot be avoided, all the account bags, whether they contain cash bags or not should be sealed with the cash seal by the treasurer and with the sub-account seal by the sub-account Assistant. The cord for the cash seal should be tied tightly round the neck of the account bag just above the sub-account seal, and the cash seal should be impressed on good red sealing wax. Whenever, under this arrangement, it is

necessary to put two seals on each account bag, the post-master must be careful to see that red sealing-wax is used for the cash seal on the account bag to distinguish it from the black seal on the cash bag, and that all S.Os in account with the H.O. are informed that two seals will be placed on all account bags from the office.

NOTE.—It must be distinctly understood that all the duties prescribed in this rule must be performed *personally* by the sub-account Assistant, as the case may be, without any help from other officials. Accounts bags *which do not contain any remittance* may, however, be closed and sealed by an official *in the presence of the sub-account Assistant*.

**27. Opening of account and cash bags in the sub-office.— (1)** The account bag received from the H.O. should be carefully examined by the S.P.M. before it is opened.

(2) If a cash bag is received in the account bag, it should be similarly examined. It should then be weighed in the presence of the sub-account Assistant and after verification of the weight with that entered in the SO slip should be opened in the presence of the sub-account Assistant. If the duties of the treasurer and the sub account Assistant are performed by one and the same official, the cash bag will be weighed and opened, if and when possible, in the presence of any other official selected for the purpose by the Superintendent.

Note: In CSI scenario, SPM or Treasurer should examine and compare the weight of the cash bag with the entry on the SO slip and memo of remittance generated in SAP. After checking, Cash received should be acknowledged through cash workflow process in SAP and cross checked with Days Report of SO.

(3) When, in the H.O. the sub-account Assistant is required to perform the duties also of the mail or sorting Assistant the fact will be intimated to the S.P.M., who should examine each account bag received to see that it is sealed both with the cash seal and with the sub-account seal, the cash seal being impressed with red sealing-wax.

## **28. Preparation of S.O. System generated daily transaction report**

(1) At the end of business day, the closing cash balance of Treasurer Cash Book (ZFBL3N) should be tallied with that of Physical balance. Any difference can be due to the missing voucher postings of financial transactions like WUMTS, MMTS, etc. All POS transactions, SB (Finacle) & PLI/RPLI (McCamish) transactions have to be accounted through 'POS Back Office Cash' as obtained from Treasurer/DOP cash. System generated S.O Daily transaction report (ZFR\_DAY\_NEW) can be prepared through the system which should have the closing balance automatically generated both in words and figures.

(2) When the other entries to be made in the S.O. System generated daily transaction report, both on the face and reverse, have been completed, it should be impressed with the date-stamp of the S.O. and signed by the S.P.M. The S.O. System generated daily transaction report is a due document, and the

S.P.M. will be held responsible for its punctual submission to the H.O.

(3) In the S.O. daily transaction report which will reach the H.O. on the last working day of each month and also in the daily transaction report despatched from the S.O. on the 31st March, the S.P.M. should note, in red ink, in the space for the remarks on the reverse of the form—

(a) In non CSI offices, the details of (i) the cash (ii) the Indian postage stamps, (iii) other stamps (if they form a part of the cash balance),

(b) the details of stamps in the sub-office itself under the following heads:—

(i) Indian postage stamps, including embossed envelopes, letter cards ,and post cards,

(ii) other stamps such as non-judicial stamps (if they form part of the cash balance), etc.

Note: After implementation of CSI and GL code integration, there is no need to enter red ink particulars in the daily transaction report, since year end process is being done centrally through the system itself and no manual intervention is required.

**29. Preparation of daily accounts by a sub-office not in daily communication by post with its head office of account.—**(1) If the S.O. is not in daily communication by post with the H.O. with which it is in account, it should write up/ generate, check and close its account daily as prescribed in the preceding rules, but the account to be submitted to the H.O. should be prepared only on the day the mail is despatched. This account should be prepared in the form of S.O. System generated daily transaction report and the totals of the transactions since the despatch of the previous account should be automatically generated against the various items in the system. Care should be taken to see that the closing balance, in the account to be submitted to the H.O. agrees with the closing balance on the day of despatch in the S.O. account.

(2) If there is Assistant in the S.O. who is jointly responsible with the S.P.M. for the safe custody of the cash balance, he should verify the cash balance each day in the manner laid down and initial the S.O. account in token of having done this. A detailed check or verification of the various items in the System generated daily transaction report with reference to the vouchers is not necessary.

**30. Liabilities of sub-office.—**(1) The liabilities of the S.O. will comprise the total amount of the e-M.Os, warrants of payment remaining unpaid in the S.O.; and, in order that the H.O. may be in a position to know whether any funds will be required by the S.O. or whether the balance retained by it is justified by its out standings, the S.P.M. must enter the total amount of his liabilities every day in the place provided for the purpose in S.O. System generated daily transaction report.

(2) If the account bag for the H.O. is despatched within the limit of the working hours of the day, the following additional entries should be made on the reverse of the S.O. System generated daily transaction report in the column for 'Remarks' showing (a) the actual "cash in hand", and (b) the actual "liabilities" *i.e.*, the amount of the eM.Os, P.O. certificates, S.B. warrants remaining unpaid, a quarter of an hour before the time fixed for the despatch of the account bag:—

Rs.      p.

Actual cash in hand at (*hour*) on (*date*)

Actual liabilities existing at (*hour*) on (*date*)

Note: The S.O. account need not be made up during the day in order to arrive at the amount of the cash in hand; but the entry should be made after simply counting all the cash actually in the office at a quarter of an hour before the time for despatch, without verifying the amount.

**31. Details of remittances received and sent.**—Particulars of remittances received or sent whether from or to the head office or other S.Os should be entered in the place provided for the purpose on the back of the S.O. daily account or system generated daily transaction report as the case may be.

**32. Details of drawings from treasury/bank.**—(1) In the case of S.Os situated at treasury or bank stations, the amount placed at credit of the S.P.M, the amount drawn up-to-date from the treasury or bank and the balance should be entered each day in the place provided for on the back of the S.O. daily account.

(2) If the account bag for the H.O. is despatched within the limit of the working hours of the day, the entries to be made on the reverse of the daily account in the columns headed "To be filled up by S.O. at treasury/bank station should also show the state of the funds at credit of the S.O. in the treasury/bank, at a quarter of an hour before the time fixed for the despatch of the account bag.

(3) In the case of S.Os not situated at treasury or bank stations, the authorized maximum amount of cash that may be drawn from the cash office without reference to the H.O. the additional credits placed by the H.O. the amount already drawn from the cash office, and the balance available out of the monthly limit or additional credits should be entered each day in the place provided for on the back of the S.O. daily transaction report.

(4) For CSI Post Offices, the details of cash are entered at the time of preparation of vouchers for drawing of cash from bank . On receipt of cash from bank, treasurer will count it and make data entry in SAP through command ZFFV50, by selecting "Cash Drawn from Bank" and entering SOL ID and Amount received from bank. This will be reflected in the account.

**33. Remarks in S.O. daily transaction reports.** — (1) Space is provided on the back of the daily transaction reports for the entry of any remarks that may be necessary. Particulars of unclassified receipts and payments copied from the column for 'Remarks, in the S.O. account should be entered in this place, where the despatch of S.O. electronic money order lists documents, relating to P.O. certificates or custom duty receipts sent to the H.O. with a daily transaction report should also be advised, the particulars of the parcels together with the amount realized on each being noted

(2) When the S.P.M. has drawn any amount from the treasury/bank by book transfer, the nature of the transaction should be explained in the space for remarks on the back of the daily transaction report and the amount so drawn should be stated.

(3) The amounts paid from day-to-day on account of pay and allowances should be charged at once on the specific account heads on the date of payment. In respect of contingent charges, the nature and amount of charge should be shown and the voucher and sanction sent with the daily transaction report duly invoiced. Sums sent out of account such as Premia on Security Bonds of Staff for remittance to the sureties should also be detailed in the column.

(4) Whenever the cash balance of a S.O., is less than the minimum limit fixed for the purpose, the sub-postmaster should record an explanation for the same in the place for remarks on the reverse of the S.O. daily transaction report. When the cash balance exceeds full reasons for such excess retention should be recorded on the reverse of the daily transaction report.

(5) In CSI Post Offices, the SPM will enter the remarks at the time of doing the transaction. The same will be reflected in the account after verification. The respective amount will automatically be reflected in the respective GL code.

**34. Requisition for postage and other (non-postal) stamps etc.**-If any postage stamps (including postcards, letter cards, and embossed envelopes) or other (non-postal) stamps are required by the S.P.M., he should enter the necessary particulars, *i.e.*, the denominations and value of the stamps or required on a sheet of paper and attach it to the S.O. System generated daily transaction report, noting the total value of the stamps requisitioned, thus: "Stamps and stationery Rs *vide* list attached" in the place of remarks on the back of the S.O. System generated daily transaction report. It will not be necessary to send cash with the requisition.

NOTE—This rule governs the supply of non-postal stamps by the H.O. to its S.O.

**35. Documents sent with S.O. System generated daily transaction report.**—The following documents are to be sent, in accordance with the rules applicable to them with the System generated daily transaction report to the head office:—

i) Sub-office e-money order lists.

- ii) Consolidation with vouchers and with their accompaniments.
- iii) List of document.
- iv) A list of Indian postal orders paid.
- v) A List of Indian Postal orders sold
- vi) A treasury/bank receipt or voucher for money paid into, or drawn from, the treasury /Bank.
- vii) Signed receipts for all inward foreign parcels charged with customs duty.
- viii) The daily transaction reports of the B.Os. in direct account with the S.O.
- ix) Daily list of telephone Revenue collections.
- x) Void e- money orders paid.
- xi) Documents in support of charges, booked under the head unclassified payment
- xii) The signed receipts in Form A.C.G.-17.
- xiii) List of accountable articles booked if any.
- xiv) voucher for third party transactions out of CSI such as WUIMT, e-Post, Aadhar etc.
- xv) Others.

**36. Contents of account bag.**—The account bag for the head office may contain—  
a daily transaction report, and the documents accompanying it (*see* rule 35) and a cash bag containing remittances for the H.O.

**37. Remittances sent through the post.**—(1) If any remittance in cash or currency notes is to be sent to the H.O. through the post the cash or notes should be enclosed in a cash bag in accordance with the directions of rule 27 of Vol. VI part I. The weight of the cash bag should be noted both in words and figures in the Remarks column of the S.O. account, on the label of the bag, and with details of remittance on the back of the daily transaction report "in red ink" in the place for remarks, and it should be forwarded to the H.O. enclosed in the account bag.

Note:1- In CSI scenario, remittance should be done through cash workflow process in SAP and memo of remittance should be generated.

(2) When SPM Remits Cash to its HO through system, it display automatically in workflow of SO/HO and in days report of SO as well therefore there is no need to write on SO System generated Daily Transactions Report.

NOTE.—It must be distinctly understood that all duties prescribed in this rule must be performed by the Sub-Postmaster *personally* without any help from any other officials. When an account bag contains a cash bag, it must remain, after it is sealed, in the personal custody of the sub-postmaster until it is placed by him personally in the appropriate bag and made over to the carrier.

**38. Closing of the account bag.**—The articles and documents that are to be forwarded to the head office in the account bag, should be placed by the sub-postmaster himself in the bag. The account, bag should be labeled with a white bag label, bearing the name of the head office, and closed, sealed and despatched in accordance with the instructions contained in Chapter 3 of this Volume.

NOTE:—See note below Rule 37 (2)

**39. Remittances through special carriers.**—(1) When a remittance to the head office is to be sent through a postman, overseer, or other subordinate, the amount should be made over to the carrier either loose or enclosed in a cash bag, in accordance with the method prescribed by the Head of the Division .

(2) If the remittance is made over loose to the carrier, he should be required to grant a receipt for the sum in the treasurer's cash book (Hand to Hand receipt book) or in the S.O. account if the office does not maintain the treasurer's cash book. If the remittance is to be enclosed in a cash bag, the money together with a memo., giving full particulars of the remittance should be placed inside the bag, and the bag should be closed and weighed in the presence of the carrier, who should be required to grant a receipt for it in the S.O. account (Hand to Hand receipt book), where he should himself enter its weight both in words and figures.

(3) The S.P.M. of each remitting office should enter the closed cash bag with the amount of remittance therein or the amount of the loose remittance in the Diary of the overseer. The S.P.M. of the office which entrusts its remittances to the overseer should also ensure with reference to the entries in the Diary made by the different offices from the time the overseer left his headquarters that the prescribed limit of cash to be conveyed by the overseer is not exceeded.

(4) The S.P.M. will make suitable remarks in the System generated daily transaction report to be sent to the account office on that date about the remittances detained because of limit of cash with the overseer having been exceeded.

NOTE 1: As per the orders of Directorate (PO Division) letter no 24-2/2012-PO dated 01st October 2018, Loose cash through any departmental employee is fixed as Rs.5 Lakhs (Details of escort to be added)

Note 2 .—In the case of towns where mail motor Services exists and the carrier travels in the mail motor to collect cash from Sub Offices, the Head of the circle (Region) may, at his discretion, dispense with the procedure of closure of cash bags in the presence of the carrier. The cash bag may be closed, sealed, weighed and kept ready by the Sub-Postmaster to be handed over to the Special Carrier who will examine the condition of the bag and verify the weight. The carrier should, however, be required to grant a receipt for the cash bag in the sub-office account where he should himself enter the weight both in words and figures.

(5) Whenever a remittance is sent to the H.O. through a special carrier the necessary entries should be made in the place provided on the back of S.O. System generated daily transaction report(Hand to Hand receipt book), and the carrier's receipt for the amount should be taken in the place provided for the purpose. On the carrier's return to the office, the S.P.M. must see that a receipt for the remittance has been obtained in his book or diary.

Note: In CSI scenario, remittance should be done through cash workflow process in SAP and memo of remittance should be generated.

(6) In the H.O. the cash should be counted by the treasurer in the sub-account Assistant presence and a receipt for the sum should be given to the carrier in his book or diary. If the remittance is received in a closed cash bag, the bag should be carefully examined, weighed and opened and its contents counted and compared by the treasurer in the sub-account Assistant's presence with the entry in the memo, to be found in the bag. A receipt should be given to the carrier for the bag in his book or diary, where the ascertained weight of the bag should be noted both in words and figures by the treasurer.

(7) The amount received should be compared with the entry in the S.O. daily transaction report in which it is made which will in many cases reach the H.O. before the remittance, and, if the entry is found correct, it should be initialed by the treasurer, so that it may be accepted by the sub-account Assistant. Such remittances should be brought to account in the H.O. on the dates on which they are actually received.

(8) If a remittance of cash is shown in a S.O. daily transaction report sent to the head office through a special carrier, the sub-account Assistant should see that receipt of the money has been acknowledged by the carrier on the back of the daily transaction report.

Note: In CSI scenario, Treasurer should examine and compare the weight of the cash bag with the entry on the memo of remittance generated in SAP and hand to hand receipt book. After checking, Cash received should be acknowledged through cash workflow process in SAP.

**40. Opening of account bags in the head office.**—(1) The account bags received by a H.O. from its S.Os. will be made over by the mail or delivery department under receipt to the treasurer, who should carefully examine them to see that the bag, seal, cord and the label are in good condition. Each account bag will then be opened by the treasurer in the presence of the sub-account Assistant; any cash bag contained therein will be taken out by the treasurer, and the account bag with the rest of its contents will be handed over at once to the sub-account Assistant. The sub-account Assistant will immediately look through the S.O. System generated daily transaction report and see whether any remittance is advised as sent to the head office in the bag just opened. If a remittance is advised but no cash bag has been received, the head-post master will at once be summoned to the spot to make an immediate investigation.

(2) The account bags or sealed cash bags sent loose received by a H.O. from its sub-offices after the close of the day's transactions should be made over to the treasurer, by the mail or the delivery department under receipt, specifying

the description of each bag and the name of the office from which it is received when the treasury(Post Office) is open for custody overnight. The treasurer should enter the total number of such bags in H.O System generated Daily transaction report. The total number of the bags entered under H.O System generated Daily transaction report should be checked by the postmaster by actual count of the bags in the custody of the treasurer.

Such bags received after the hour the treasury/bank is closed should be kept for the night securely locked up in the joint custody of the postmaster and another official or in the joint custody of two officials of the office to be specified in the memorandum of distribution of work of the office.

**41. Opening of cash bags in the head office.**—(1) When a cash bag is received as advised in the S.O. System generated daily transaction report, the treasurer will examine the condition of the bag, seal, cord and label and in case of leather cash bag the condition of the lock also and then weigh the cash bag and ascertain by reference to the memo of remittances in the hands of the sub- account Assistant whether the weight agrees with that entered on the memo of remittances. If there is any difference in this respect, the cash bag concerned must be given unopened to the head-postmaster, who will open it himself and count the contents in the presence of witnesses. If the weight of the cash bag is found to be correct, it will be opened by the treasurer in the presence of the sub-account Assistant and the contents will be counted and checked by the treasurer with the entries in the memo of remittances in the hands of the sub-account Assistant. The entries in the memo of remittances that proves to be correct should then be initialed by the treasurer in token that they may be accepted by the sub-account Assistant. If the amount received differs from the entry in the memo of remittances, the head-postmaster should be summoned at once on the spot (As per CSI Environment, the cash entered will be rejected and the workflow will be started afresh)

(2) In the case of a S.O. which remits its surplus cash to the H.O. through the post and despatches its account bag before the close of business everyday, *e.g.* at 2 p.m. it may happen that the remittances will reach the H.O. before the S.O. System generated daily transaction reports in which they are written up. If the bulk of the surplus daily collections of such a S.O. is usually paid in before the hour for the despatch of the account bag, the office will ordinarily be required to remit the surplus on the day on which collected, while the System generated daily transaction report for that day, in which the remittance will be written up will not be despatched until the next day. In such cases there will be an explanatory remark on the System generated daily transaction report with which the remittance was actually received, and the entry in the System generated daily transaction report in which the sum is written up, should be verified when that System generated daily transaction report reaches the H.O. Such remittances should be brought to account in the H.O. on the dates on which actually received.

NOTE.—It must be distinctly understood that all the duties - prescribed in this rule for treasurer or the sub-account Assistant, must be performed personally by the official named without any help from any other official.

**42. Check of account items in head office.**—(1) In the head office, the sub-account Assistant should compare, the account items "Cash in transit" of the system generated daily transaction reports, with the entries in the copies of the S.O. slips on record and initial with date the appropriate entries in the latter.

(2) The other account items should be verified by reference to the totals of the corresponding details entered on the reverse of the S.O. System generated daily transaction reports, or in S.O. daily e-money orders lists, list of Indian Postal Orders Paid, e-Money Orders Paid, List of SB/RD/TD/SSA/PPF/MIS/SCSS/NSC/KVP transactions or S.O. daily Post Office certificate lists. As a further check, the postage due on articles of the letter mail returned as undeliverable should be calculated and compared with the entries in the System generated daily transaction reports; the items "Cash drawn by the sub-office direct from the treasury, Bank and "Cash remitted direct to treasury" Bank should be compared with the treasury/bank vouchers, receipts and other miscellaneous items should be compared with the vouchers and documents submitted; and the totals and balance of each system generated daily transaction report should be verified.

(3) The treasury/Bank vouchers and receipts and other vouchers and documents should be carefully examined by the sub-account Assistant to see that they have been duly prepared, signed, etc., and that they are admissible in support of the entries to which they relate, and they should then be made over to the accountant under receipt to be taken on the reverse of the System generated daily transaction reports. The articles sent to the H.O. as undeliverable should be made over to the deposit clerk, and the other documents to the respective Assistants of the branches concerned, under initials on the System generated daily transaction report as per rules 44 to 48.

(4) In the case of a System generated daily transaction report received from a S.O. where one or more Assistants are employed in addition to the sub-postmaster, the sub-account Assistant should see that it bears the signature of an Assistant as well as that of the S.P.M. Any omission in this respect should be entered in the error book and brought to the notice of head postmaster, who should report it immediately to the Superintendent.

(5) In Non-CSI Post Offices, the concerned PA will check the entries mentioned in the SO daily account with the physical voucher & relevant record and will sign the SO daily account in token to have checked it. Any discrepancy being noticed, will invariably be reported to the PostMaster/ Sub PostMaster in writing by the concerned PA. The Postmaster will call for report from the concerned SPM. On receipt of report, the Postmaster will satisfy himself/herself on the genuineness & if any suspicion found, then, he/she will submit a detailed report along with his/ her recommendation to the Divisional Head for taking further necessary action.

**43. Check in head office of remittances:**

**A. between sub-offices under the same head office.** — (1) When

remittances are shown in the System generated daily transaction report of a S.O. as received from, or sent to, another S.O.(Cash Office) under the same H.O. the sub-account Assistant of the H.O. must watch to see that the remittances are correspondingly shown without undue delay in the System generated daily transaction reports of the other S.O.

Note: Sub Account Assistant to check Cash in Transit through T-Code ZFBL3N in GL code 4867100000 of the offices mapped to HO for receipt and sent.

(2) Remittances exchanged between one S.O to another S.O (Cash Office) and vice-versa will be automatically adjusted in CSI Environment once it is received in the respective S.O. Although Postmaster in H.O should periodically check the cash in transit report of those S.Os for confirmation of proper transit and advance adjustment. If any amount is found unadjusted in that report for the prolonged period, should be intimated to Divisional Head for making immediate enquiry. In CSI offices the transit and advance adjustments are done automatically. In CSI, when remittance was sent to HOs to SOs and SOs to SOs level the Postmaster has to check in the system. If adjustment process is already done, the entries will be shown in green, and if the adjustment is not done it will be shown as red colour.

(3) If a remittance of cash is shown in a System generated daily transaction report as sent to another sub-office through a special carrier, the sub-account Assistant should see that receipt of the money has been acknowledged by the carrier on the back of the System generated daily transaction report.

#### **B. . Between sub-offices under the different head office**

(4) If the cash is remitted between sub post offices under different Head post Offices, the SPM and PM of the sending Sub Post Office & its Head Post office as well as SPM & PM of the receiving Post office & its Head post Office will be checked through Cash in transit option as prescribed above in sub rule (2).

(5) In non CSI offices, the entries should be entered in the S.O. summary on the dates on which the S.O.daily transaction report in which the sums are written up or acknowledged, are received and accounted for in the H.O. If the debit in the accounts of the remitting S.O. is communicated to the-H.O. before the credit in those of the receiving, S.O. or vice versa the debit or credit should be admitted on the date of the daily transaction report.

(6) In non CSI offices the amount in transit should be watched by the head postmaster also until it is cleared by corresponding credit or debit being communicated.

(7) Further, if a remittance is sent to a non CSI sub post Offices ( TNF locations), the procedure needs to be followed at a cash office as under:

For cash remittance from HO to SO(Non CSI)

RSAO Dr ( HO Profit Center)

DoP Cr ( HO Profit Center )

On acknowledging cash by TNF office through SO daily account, following entries will be effected by Sub account Assistant:

DoP Cash Dr ( SO Profit Center )

RSAO Cr ( SO Profit Center)

The transaction shall be paired by Sub Account Assistant as well as checked by the PAOs concerned through the reference text field.

**44. Sub-office e-money order journals and documents.**—(1) For any date on which electronic money order transactions are shown in the System generated daily transaction report of a S.O. the sub-account Assistant of the H.O. should see that the prescribed S.O. daily e- money order journal or journals and all the prescribed accompaniments are received from the S.O. If any document entered in a daily journal received from a sub-office is wanting, a note should be made by the sub-account Assistant on the journal under his initials.

(2) The daily e- money order journals and their accompaniments and void e-money orders received from S.Os should be made over to the e-money order Assistant under receipt to be taken on the reverse of the System generated daily transaction reports.

**45. Memo of Indian postal orders sold.**—Whenever a S.O. System generated Daily Transactions Report shows sales of Indian postal orders, the sub-account Assistant of the head office should see that the prescribed memo of postal orders sold is received from the S.O.

Note: Sub Account Asstt. shall check MB52 by putting plant number of HO and SO location number.

**46. List of S.B. Documents**—The details given in the list of documents

should be compared in the head office with the list of documents and vouchers attached to them. The sub-account Assistant should check the documents and vouchers invoiced in the list of documents and if any document or voucher is wanting, he should make a note on the list of documents under his initials. The lists of documents and documents should then be made over to the savings bank Assistant under receipt to be taken on the hand to hand receipt book.

**47. Sub-office Post office certificate lists and documents.— (1)** For any date on which Post office certificate transactions are shown in the System generated Daily Transactions Report of a S.O., the sub-account Assistant of the H.O. should see that the prescribed S.O. daily list of post office certificate or lists and all the prescribed accompaniments are received from the sub-office. If any document entered in a daily list received from a sub-office is wanting, a note should be made by the sub-account Assistant on the list under his initials.

(2) The daily list of Post Office certificate and their accompaniments received from sub-offices should be made over to the Post Office certificate Assistant under receipt to be taken on the hand to hand receipt book.

Note: This process will continue till the old saving certificate are discharged and there after this process will discontinued as physical stock of saving certificate has been discontinued.

**48. Parcel receipts submitted by sub offices.—**Receipts for all inward foreign and inland parcels charged with customs duty which are delivered from S.Os will be received from those offices detailed on the System generated Daily Transactions Report. The receipts should be made over at once to the accountant under receipt to be taken on the Hand to Hand Receipt Book.

**49. Adjustment of incorrect account items.—(1)** If after the Daily Transactions Report of a S.O. has been checked, any account item is found to be wrong, or if the account items in the Daily Transactions Report have been incorrectly totaled or if an incorrect opening balance is brought forward in the Daily transactions reports, or if the closing balance is incorrectly struck, but the S.P.M's figures in the Daily transactions reports should not be corrected or altered in any way. The short or excess receipt or short or excess payment, as the case may be, or any other error that may be found in the Daily transactions report, should be communicated to the S.P.M. in the next S.O. slip sent to him, with instructions, if necessary how to adjust the error.

Note 1- In CSI environment, if the transaction done needs to be corrected, then the transaction can be reversed using the T-Code FB08 in SAP module. This can only be done by Head Postmaster. As per the existing rules and procedure Head Postmaster can modify the transactions either completely or partially. Suitable entries were done in receipt/payment side accordingly without removing/deleting original transactions.

(2) Any error that may be found in the accounts of a S.O. by the eM.O. or S.B. department, will be communicated to the sub-account Assistant

by the department concerned, and should be adjusted in accordance with the procedure described above.

Note: A register of reversal entries to be maintained both at HO and SO for every adjustment of incorrect items.

(3) The Daily transactions report received from a S.O. should never be returned for correction of errors.

**50. Entries in the accounts of the head office of remittances received.**—The remittances received from S.Os in account with the H.O. should be credited in the H.O System generated Daily Transactions Report and treasurer's cash book on the actual dates of receipt, whether the S.O. System generated Daily Transactions Report in which they are advised have or have not been received.

**51. Postage in transit from the head office to sub-offices, and cash and stamps in transit between the head office and its sub-office and between sub-offices in account with the head office.**—(1) The amount of a remittance in cash or stamps in transit from the H.O. to one of the S.Os or from one S.O. in account with the H.O. to another S.O. also in account with the H.O. will be shown in the S.O. summary until it is acknowledged by the receiving office.

(2) A remittance to a H.O. from one of its S.Os if received before the Daily transactions report, in which it is advised, will be credited in the H.O. Daily Transactions Report and in the treasurer's cash book .The net balance thus obtained should be transferred to the postmaster's balance sheet.

Note :1- This procedure shall be followed in Non CSI Post Offices. Consequent upon implementation of CSI every office is independent unit and data is automatically updated and reflected in SAP.

Note : 2- In CSI Offices, The HO Treasurer will login in SAP and enter the T-code MIGO and print the Invoice Slip through MB90 and send the stamps along with Invoice Slip to SO. The SO treasurer after manually checking the stamps with Invoice Slip, will login in SAP and enter the T-code MIGO and acknowledge the stamps.

#### **52. Maintenance of SO Daily Transactions Report:**

The Daily transactions report should be stamped and signed by the sub-account Assistant and after they have been examined and signed by the head postmaster, they should be filed in a daily bundle.

**53. Examination of sub-office balances by head office.**— (1) The sub-account Assistant of the H.O. must pay special attention to the balances held by subordinate offices, as detailed in the System generated Daily transactions reports received. The H.O. will be furnished with a memo, showing the maximum and minimum balances to be held in cash and the maximum to be held in postage and other stamps, by each S.O. in account with the H.O. and

by each B.O. in account with its S.Os. The sub-account Assistant should see that—

- (a) the balances sanctioned for each sub-office itself.
- (b) the aggregate of the maximum cash and stamp balances sanctioned for the B.Os in account with each S.O.

are correctly entered by the S.P.Ms in their System generated Daily transactions reports, and compare them with the balances actually in hand. These can be automatically adjusted in CSI environment and the reports can be viewed with the menu FAGLL03.

Note: In CSI offices, accounting is centralized at transaction level. Hence there is no requirement of consolidation of accounts at sub office and head office level. (SOP)

- (2) Whenever—
  - (a) the cash balance of a sub-office,
    - is (i) in excess of the maximum, or (ii) less than the minimum, limit fixed for purpose, or
  - (b) the balance held in stamps, are largely in excess in of the fixed maximum limit, or the daily average for the preceding month, respectively, or
  - (c) the total of the cash and stamp balances held by branch office is in excess of the aggregate of the maximum cash and stamp balances fixed, for those offices,

the head postmaster's attention should be drawn at once to the irregularity and the System generated Daily transactions reports, concerned should be placed before him for orders. In cases, (a) (i) and (c), the sub-account Assistant should see that full reasons are recorded on the reverse of the System generated Daily transactions reports.

Note: In CSI, the stamp is being issued through SAP, only on requisition by the office. Checking of authorized maximum stamps as mentioned in MAB is a mandate for sending stamps to SO/BO. HPM/SPM can view the status of stamp balance in SAP of the CSI implemented SO/BO before closing the stamps. Ordinarily, the head postmaster will examine and sign the System generated Daily transactions reports, in the morning after they are received, but when they are placed before him, for orders under the circumstances mentioned above, he is required to dispose of them at once. Whenever-the order passed by the head postmaster is that the surplus cash held by a S.O. should be remitted by it, the order should be communicated to the S.O. in the next S.O. slip sent to it.

- (3) In carrying out the checks prescribed in this rule, the sub-account Assistant should also see that the B.Os in account with the S.O. are not permitted to hold balances beyond the limits prescribed by the Superintendent, if excess cash kept then reasons/liabilities should be

mentioned in DTR.

(4) The HPO shall check the SO/BO accounts by accessing the data online. No need for taking print outs for rendering accounts to HPO by SPOs. The Postmaster concerned shall have to nominate such employees and role be authorized. It is the duty of the Postmaster to ensure check on day to day basis and raise such objections deemed fit and also raise tickets with TCS. The Divisional Head may obtain revised MDW consequent on CSI Roll out and examine and approve accordingly

**54. Action to be taken by head postmaster on irregularities in connection with sub-office balances.**— (1) The head postmaster in each of the cases-referred to in paragraph (2) of rule 53:—

(a) Incase (a) (i).—He should personally verify reasons for retention of excess cash. Even if there is slight suspicion, the matter should be reported to the Superintendent immediately furnishing full facts to enable him, if necessary to have detailed enquiries made at the S.O. or B.O.

(2) In examining the System generated Daily transactions reports, received from sub-offices every day, the head postmaster should compare the balances actually held with the balances authorised, in the case of the System generated Daily transactions reports that have not already been signed by him. He will be responsible for maintaining a check over the balances held by his S.Os and must pay the greatest attention to this point and strictly carry out the duties laid down in this rule and rule 53.

(3) In carrying out the checks prescribed in this rule, the head postmaster should invariably refer the memo of authorised balances supplied by the Superintendent, and also see that the B.Os in account with the S.O. are not permitted to hold balances beyond the limits prescribed by the Superintendent.

**55. Receipt of S.P.M's Monthly report.**—(1) In the head office, the sub-account clerk should see that all the S.P.M's monthly reports from sub-office, are received on the 1st of the month, that the entries contained in them embrace the period covered by the dates of the S.O. Daily transactions reports, received in the head office from the first to the end of the month and that all the entries, statics, etc.; to be filed in by the sub-postmasters are complete.

(2) The S.P.M's monthly reports should be signed and stamped by the sub-account Assistant on the date of receipt and made over to the head postmaster.

(3) The head postmaster is required to see that the S.P.M's monthly reports are received punctually, and must sign, stamp and forward them without delay to the Superintendent.

Note: In CSI Offices, At HO, Sub Account Asstt may invoke ZFDAILY and Profit Centre of SO (From to date by putting blank as GL Code) to see SPMs Monthly Report on 1<sup>st</sup> of next month

### PART III.—TRANSACTIONS WITH BRANCH OFFICES

**56. Contents of B.O. Bags.**—(1) A B.O. bag sent to a branch office by its account office must always contain a B.O. slip and it may contain

- i) unregistered articles of the letter mail, paid and unpaid;
- ii) All kind of accountable articles (Regd/ Parcel/ Speed) with list where prescribed.
- iii) e-money orders for payment;
- iv) Indian postal orders;
- v) S. B. pass-books and other S. B. documents;
- vi) a cash bag containing cash, postage and non-postal stamps

(2) The sub-account Assistant will receive, from the deposit and sorting departments, unregistered articles of the letter mail for delivery at B.Os indirect account with the office. He should impress these articles on the back with the date-stamp and then sort them in accordance with the village sorting list.

EXCEPTION: In the case provided for the exception under Rule 59 the paid unregistered articles to be sorted by the sorting Assistant will not be made over to the sub-account Assistant.

(3) The sub-account Assistant will also receive, for despatch to B.Os

(a) Registered (including V.P. and insured) and Speed Post and authorized of the letter mail from the registration Assistant under receipt to be taken on the hand to hand receipt book.

(b) Parcel mail articles from the parcel Assistant under receipt to be taken on the hand to hand receipt book.

(c) e- Money orders for payment from the e M.O. Assistant under receipt to be taken on the hand to hand receipt book.

(d) S.B. pass-books and other savings bank documents from the savings bank Assistant under receipt to be taken on the hand to hand receipt book.

Note: In the case of B.Os which "have not been authorised to exchange registered and parcel lists, these articles, documents etc, will not be accompanied by registered lists, parcel lists, but will be sent to the branch offices entered in B.O. slips. When the postmaster orders the remittance of cash or stamps to a B.O. he will write his order regarding the remittance on the B.O.

Daily transactions reports, unless he is himself performing the duties of sub-account Assistant and treasurer; this order should be shown as soon as possible to the treasurer by the sub-account Assistant and the treasurer should be required to initial it in token of having seen it.

(4) When insured articles have to be sent to a B.O. they should be enclosed in the B.O. bag in the presence of the treasurer who should satisfy himself that all such articles entered in the B.O. slip, or registered or parcel list, as the case may be, are enclosed, the condition of the articles is good and that their weights are correct. The treasurer should initial the document in which the articles are advised in token of having carried out these checks and the sub-account Assistant should see that the document is initialed by treasurer against the entry of the weight of each insured article. The B.O. bag should then be sealed by the sub-account Assistant in the presence of the treasurer, who should himself transfer it for despatch to the mail Assistant or, in the case provided for in the Exception under rule 59, at the sorting Assistant.

(5) Indian postal orders to be sent to a B.O. on a requisition received from it will be made over under receipt, by the e-money order Assistant to the sub-account Assistant and the latter should enter particulars of the orders on the B.O. slip for the B.O.

NOTE 3.—See note below Rule 26 (5).

**57. Mode of sending remittances to branch offices.—(1)** if any remittance in cash, currency notes, postage or other stamps, is to be sent to a branch office through the post, the following procedure should be followed:—

The B.O. bag when ready to be closed will be taken by the sub-account Assistant to the treasurer together with all the articles and documents for despatch. The cash or stamps to be sent to the branch office should then be enclosed in the cash bag by the treasurer in the presence of the sub-account Assistant who is not required to count the cash or stamps but to see that the remittance is actually enclosed in the cash bag by the treasurer and the cash bag should be closed and sealed by the treasurer also in the presence of the sub-account Assistant with the cash seal with black sealing-wax, which should invariably be used for the purpose of sealing cash bags. After the cash bag has been closed and sealed, the sub-account Assistant should *himself weigh* the bag and enter its weight both in words and figures on the label of the bag and also on both copies of the B.O. slip and have these entries of weight attested and initialed by the treasurer. The entry of the *remittance* in both copies of the slip should also be initialed by the treasurer. The closed cash bag will then immediately be placed by the treasurer in the B.O. bag in the presence of the sub-account Assistant and the sub-account Assistant will at once close and seal the bag with his sub-account seal in the presence of the treasurer, who will retain the bag until the proper time arrives for its transfer by him, under receipt, to the mail department or in the case provided for in the Exception under rule 59, to the sorting department.

Note: In CSI scenario, remittance of cash should be done through cash workflow process in SAP. Stamps also should be sent in SAP.

NOTE.—See note below Rule 26 (5)

(2) The remittances may also be sent, to a branch office by a special carrier according to the procedure prescribed in rule 22, the carrier's receipt being taken in the hand to hand book and a remark showing the mode of remittance should be written on the B.O. slip.

(3) Revised Allowance for Cash Conveyance: There will be no fixed cash conveyance allowances. Instead, payment will be at the following rates:

- a) Payment of Rs. 30/- per occasion plus actual conveyance charges for cash conveyance of an amount less than Rs. 1 Lakh subject to maximum of charges incurred for transport by public bus and
- b) Rs. 50 /- per occasion plus actual conveyance charges for an amount more than Rs. 1 Lakh subject to maximum of charges incurred for transport by public bus.

**58. B.O. slips.**—(1) A B.O. slip should be sent every day by the account office to each of its branch offices, enclosed in the B.O. bag. The B.O. slip is intended for the following entries:—

- i) Amount of postage due on unpaid articles of the letter mail sent to the branch office.
- ii) Amount, with details of cash and weight of the cash bag sent to the branch office.
- iii) Details of Postage and other stamps sent to the Branch Office,
  - iv) The balance (in words and figures) of the last B.O. Daily transactions reports, received from the branch office and accounted for in the account office.
  - v) Particulars of accountable articles, documents, etc., and postage and other stamps sent to the branch office including, in the case of insured articles, the weight of the article and the value for which it is insured.
  - vi) *Instructions and other particulars*

(2) The B.O. slips are to be prepared in duplicate. One copy should be kept on record in the account office and the other copy should be sent to the branch office. Both copies should be signed by the sub-account Assistant and stamped with the name and date-stamps. Since system generated BO Slips are being made in CSI environment.

(3) In CSI scenario, BO slip should be generated through system with following steps;

- a. All the accountable articles/money orders included in a bag and the same is closed with labeled bag number.

b. Cash / stamps if any required may be supplied using t-Code ZFFV50 and the document number is be note down.

c. Using T-Code zmo\_RICT\_data all the details like Bag number, cash document, denomination of cash, weight of cash bag, documents enclosed etc may be feed and BO slip will be generated. Finally BO slip shall be printed using T-Code zboslip

**59. Closing of bags for branch offices.**—(1) The paid and unpaid unregistered articles of the letter mail should be tied in separate bundles and placed in the B.O. bags for the respective branch offices. The e- money orders, the receipts, and all the other documents for each B.O. should be enclosed in an envelope, with the B.O. slip in which they are entered, and the registered (including Speed Post / COD /insured and V.P.) articles of the letter mail ) should be tied in a bundle; this envelope and bundle should be placed in the B.O. bag. Parcel mail articles with the relative parcel lists where prescribed should be placed loose in the bag.

(2) Each B.O. bag should be labeled with ‘L’ bag barcode series (Red colour) which has been prescribed for closing of unregistered first class bags, has also been prescribed for closing of BO bags and Account bags. The ‘L’ bag barcode label should bear an impression of the name stamp of the SO/BO. The words "Account/BO bag' should be written it *manuscript* on the label and the bag should be closed and sealed with the sub-account seal, where supplied. The closed Account/BO bags should be made over under receipt to the mail or sorting Assistant as the case may be, for despatch.

For illustration, ‘LBT’ series has been prescribed for Tamilnadu Circle for closing of Account bag as well as BO bag respectively

(All the BOs are now authorized to book registered articles).

**60. Contents of B.O. bags received.**—(1) A B.O. bag received by an account office from a B. O. in account with it may contain—

- a) paid and unpaid unregistered articles of the letter mail, posted or returned as undeliverable;
- b) registered (except V. P.) articles of the letter or parcel mail with the relative registered and parcel lists where prescribed.
- c) Speed Post articles,
  - d) V.P./ COD articles of the letter or parcel mail, posted or returned as undeliverable; parcel mail articles posted or returned as undeliverable; ; e- money orders paid; e- money orders returned unpaid; S.B. pass-books and other S.B. documents;

- e) Post office certificates discharged and connected documents;
- f) a cash bag containing a remittance;
- g) Indian postal orders for payment

(2) The B.O. bag must always contain a B.O. Daily transactions report filled in by the B.O.

**61. Opening of B.O. and cash bags.**—(1) The B.O. bags received will be made over, under receipt, to the treasurer by the mail or delivery department, and he should examine each bag to see that its seal, cord, label and condition are intact and open it in the presence of the sub-account Assistant. Both these officials must satisfy themselves that all insured articles entered in the B.O. Daily transactions reports, Registered or Parcel list as the case may be have been received, that their condition is good and that their weights are correct and jointly initial the document in which the articles are advised in token of having carried out these checks. The sub-account Assistant should also see that no insured article has been insured for a sum in excess of the prescribed limit of value and if any irregularity is detected he should note it in the error book, and bring it to the notice of the postmaster. Any cash bag contained in the B.O. bag will be taken out by the treasurer, and the B.O. bag with the rest of its contents will be handed over at once to the sub-account Assistant. The sub-account Assistant will immediately look through the B.O. Daily transactions reports, and see whether any remittance is advised as sent to the account office in the bag just opened. If a remittance is advised but no cash bag has been received, or if there is a discrepancy between the amount advised and that actually received the postmaster will at once be summoned to the spot and will make an immediate investigation.

(2) Cash bags received in B.O. bags should be examined, to see the condition of the bag, label, cord and seal and if leather cash bag has been used condition of the lock as well and then weighed, and opened, and their contents should be counted in accordance with the procedure laid down in rule 41.

Note 1.—If the duties of the treasurer and the sub-account Assistant are performed by one and the same official, the branch office bags and cash bags will be opened, if and when possible, in the presence of any other official selected for the purpose by the Superintendent.

**62. Check and disposal of cash remittances.**— (1) Remittances received from branch office by post enclosed in cash bags, should be compared with the entries in the B.O. Daily transactions reports, in which they are written up and dealt with according to the procedure laid down in rule 41.

(2) Remittances received from branch offices by a special carrier should be dealt with according to the procedure laid down in rule 39.

(3) If a remittance of cash is shown in B.O. Daily transactions reports, as sent to the post office through a special carrier, the sub-account Assistant should see that receipt of the money has been acknowledged by the carrier on the B.O. Daily transactions reports.

Note: In CSI scenario, remittance of cash from BO should be acknowledged through cash workflow process in SAP by the Account office.

**63. Check of B.O. Daily transactions reports.**—(1) The entries against the items "Cash received from the account office", etc., should be compared by the sub-account Assistant with the entries in the copy of the B.O. slip on record and he should initial and date the entries in the letter in token of having carried out this check.

(2) The sub-account Assistant should verify the entries against the other account items with reference to the totals of the corresponding details on the reverse of each B.O. Daily transactions reports. He must also verify the totals and balance, and see whether the balance held by each B.O. is within the limits fixed for the office. Every case in which an excessive balance appears to have been retained should be brought to the notice of the postmaster, who should report it to the Sub-Divisional Inspector, and the correctness of the liabilities exhibited by BPMs in their B.O. Daily transactions reports, should also be frequently tested by reference to DPMS and B.O. slips. The sub-account Assistant should also verify the balance at credit of S.B. accounts before accepting the liabilities exhibited in the B.O. Daily transactions reports, on account of S.B. withdrawals. Any serious inaccuracies or undue delays in payment of e-money orders and S.B. warrants or delivery of V.P./ COD articles should be reported to the Sub-Divisional Inspector or Superintendent, as the case may require.

(3) The B.O. Daily transactions reports should be signed and stamped by the sub-account Assistant and after they have been examined and signed by the head postmaster, they should be filed in a daily bundle.

**64. Disposal of contents of B.O. bags.**—(1) All articles whether paid or unpaid, registered or unregistered, received in B.O. bags should be impressed on the back with the date-stamp before they are made over, in accordance with following instructions to the officials concerned. As regards unregistered articles of the letter mail received from branch offices, the unpaid station articles should be made over to the postmaster, the paid station articles to the "delivery Assistant the articles (paid and unpaid) returned as undeliverable to the deposit Assistant and other articles to the sorting Assistant. Registered (including insured and COD/V.P.) articles of the letter mail posted in B.Os, registered articles returned as undeliverable, and the receipts signed by the addresses for the V.P., insured articles delivered, should be made over to the registration Assistant. Speed articles posted in B.Os and returned as undeliverable should be made over to the Speed Assistant.

(2) Parcel mail articles (including insured and V.P.) posted in B.Os , the form of V.P, e-money orders filled up by the senders, as well as the V.P. and insured articles and COD returned as undeliverable should be made over to the parcel Assistant

(3) E Money orders paid and those returned unpaid, and postal orders sent by B.Os for issuing an order of payment, should be made over to the e- money order Assistant.

(4) Saving bank documents, i.e., application form, applications for withdrawal warrants of payment, passbooks, and Post-office certificate documents received from B.Os should be dealt with in accordance with the rules 53 and 54 of this Volume.

(5) For all the other registered articles, insured letters, speed articles, COD, parcel mail articles, e- money orders' documents etc., received from B.Os, the acknowledgements of the Assistant to whom they are transferred should be taken on the hand to hand receipt book.

#### **65. Disposal of V.P. articles receipts.—**

1) In non CSI BO, BPM shall return the VPMO form to its account office for rebooking.

Note- In case of CSI BO, the delivery of VP article and VPMO booking has to be done in RICT Device and the accounting of VPMO and VP Clearing will reflect automatically in the BO daily transaction report.

#### **2) Disposal of V.P. /COD articles receipts.—**

In non-CSI BO, BPM shall return the VPMO form to its account office for rebooking and collect the amount of COD and account for the same.

In case of CSI BO, the delivery of VP/COD article and VPMO booking had to be done in RICT Device and the accounting of VPMO and COD credit will reflect automatically in the BO daily transaction report.

**66. Check of B.O. serial Nos.-**Instead of checking BO serial no. s, since RICT is introduced whenever registered (including insured), speed, parcel articles received from BO, the subaccount assistant at SO should check the proper payment of postage either by stamps or cash.

**67. Adjustment of errors and irregularities.—**(1) If after the daily transaction report of a B.O. has been checked, any account item is found incorrect, a similar course to that laid down in rule 49 should be followed, the error

being communicated to B.O. in the next B.O. slip sent to it, with such instructions as may be required

(2) The B.O. daily transaction report received from a B.O. should never be returned to it for correction in the event of an error, nor should the figures in the daily transaction report be altered in any way.

Note: A Register to that effect should be maintained at SO.

**68. Stamps and cash in transit between the account office and its B.Os-** The cash remittances and stamps exchanged between SO and BO will be automatically adjusted in CSI environment. Although sub postmaster at SO should periodically check the cash in transit report and stamps in transit report for confirmation of proper adjustment. If any amount is found unadjusted for the prolonged period, it should be intimated to Divisional head for making immediate enquiry.

#### **69. Responsibility for accounts, cash etc.—**

##### **Non CSI Post Offices**

1) . The S.P.M. is personally responsible that the S.O. account is correctly and punctually written up before the office is closed for the day, and generally that his accounts and cash balance are correct. In S.Os where an Assistant is employed in addition to the S.P.M. he will be jointly responsible with the S.P.M. for the safe custody after office hours of all the money, postage and other (non-postal) stamps, Indian Postal Orders and such other articles as are prescribed by the rules to be kept in the safe custody; and the S.P.M. and the Assistant must each have and keep on his person a key of one of the locks of the iron safe, the locks being of different patterns. When, however, a treasurer is employed or the duties of the treasurer are performed by an Assistant under the orders of the Head of the Division, the responsibilities of the S.P.M. and the treasurer or Assistant will be the same as those of the head postmaster and treasurer in a H.O.

EXCEPTION.—In a S.O. with a single Assistant where difficulty is experienced in connection with the joint custody of cash and valuables, the Head of a Division may, as a special case, exempt the Assistant from the joint custody of cash and Valuables after office hours.

2) . When the accounts are closed the Assistant must verify the balance shown in the S.O. account by counting the cash, postage stamps, etc., as described in rule 79. He should further satisfy himself, by reference to the 'Remarks' column of the S.O. account and to the registered and parcel abstract, as well as to the register of V.P. articles received, that insured articles, COD articles if any, shown in deposit are actually kept in the iron safe. When the Daily Transaction Report is ready for despatch to the head office, the Assistant must see that the closing balance as entered in the , corresponds with that shown in the S.O. account, and he should then initial the S.O. account and sign the in token of having carried

out his check. A detailed check or verification of the various items in the Daily Transaction Report with reference to the vouchers is not necessary.

3. The S.P.M. must himself write up the S.O. account.

4) In CSI Post Offices, the concerned SPM shall responsible for the work as mentioned in sub rule (1) & (2) above. The Concerned SPM shall check the post office through (SOLID + 0006) HAACLINQ.

(5) The SPM will be personally responsible for generation and genuineness of the SO Account generated through the system

NOTE.—In S.Os where more than one Assistant is employed, an Assistant will be selected by the Superintendent and named in the memorandum of distribution of work to perform the duties prescribed for an Assistant in this rule.

**69(A) Roles and responsibilities of Postmaster in ATM (Automated Teller Machine) attached with their office.**

(a) Postmaster (where ATM is situated) has the complete ownership of the ATM and its operations on a daily basis. He is responsible to keep the ATM open by 24 x7. And he has to accompany the CRA (**Cash Replenishment Agency**) every time for cash loading at the ATM.

(b) Postmaster is solely responsible for proper accounting of ATM related transaction in the Daily Transaction Report on the day of cash loading in ATM. He should ensure that the ATM cash loading transaction is reflected under the account head "**CASH BALANCES IN ATMS**" in the payment side of Daily Transaction Report. Postmaster has to tally that amount with the cash slip handed over by CRA (Cash Replenishment Agency)

**Note:** Postmaster should ensure that at the time of cash loading, SB Counter PA has properly received the same amount of cash (which is loaded in ATM) from treasurer and debited the ATM cash account (SOL ID + 0006) in Finacle software. And in case of cash removal from ATM, SB Counter PA has credited the ATM cash account (SOL ID + 0006) and returned the cash properly to the treasurer on the day of removal itself from Finnacle software.

**70. Verification of balances by sub-postmaster.**—Every evening before the office is closed, the S.P.M. must—

(a) count the cash in office and calculate the value of the postage and other (non-postal) stamps of the office, and satisfy himself that

the amounts so ascertained cover the balance shown in the S.O. account;

(b) refer to the column for 'Remarks' of the S.O. account and, if any, amount is shown there as in deposit, satisfy himself that the amount is held in cash;

(c) satisfy himself that the stock of Indian Postal Orders in the office is correct.

**71. Treasurer's cash book.**—(1) In the CSI environment, it is maintained in system using respective T- codes.

(2) In Non CSI Post Offices, the SPM/ Treasurer is personally responsible for writing/ filling each entry of the treasurer cash book in the prescribed proforma on daily basis. The SPM/Treasurer will sign the Treasurer Cash Book at the end of the day & sign the same in token of its genuineness.

**72. Custody of postage and other (non-postal) stamps, etc.** - Postage and other stamps must be kept in the office safe, but, in order to save them from damage, they must be first put in a small box of wood or tin, and the box must be kept inside the safe. If it is not found convenient or desirable to supply a box for this purpose the stamps should be put in a card-board case, blank book inter-linked with sheets of blotting paper. Even during the day time, the greater portion of the stock of stamps -must be kept in this box-book or cases, which must always remain inside the safe, and only the stamps required for a day's sales or half a day's sales should be taken out at a time. In order also to prevent stamps from getting spoilt by being kept too long in the office, the supply of each denomination of Stamps must be expended before the sale of a fresh supply of the same denomination begins, and for this purpose, each supply received must be kept distinct from previous or subsequent supplies.

**73. Disbursement of pay.**— The pay and allowances are being credited into the Government servant's respective SB account.

**74. Disposal of acquittance rolls . –**

(1) All payments, including the disbursing of pay shall be made by electronically signed payment advices for direct credit through POSB/Bank accounts. Provided that a one-time relaxation may be granted for payment by other recognized mode in cases of hardship where the reasons are duly approved by the Head of the Department and the Financial Advisor. Hence the cash payment through Acquittance rolls by taking signature in physical copy on affixing the Revenue stamp, stand discontinued”

(2) For special cases the following existing procedure may be followed

(a) As soon as the pay of all the officials has been disbursed the acquittance roll should be signed by the S.P.M. and forwarded without delay to the H.O. entered on the reverse of the S.O. Daily Transaction Report

(b) The receipts in the acquittance rolls should not be regarded as part of the daily cash balance of the office. The amounts paid from day-to-day should be

charged at once to "" GL code on the date of payment, the No. of the acquittance roll being cited in support of the charge and the remark "roll will follow" being made on the reverse of the Daily Transaction Report . In the H.O. the head postmaster at the time of carrying out the check prescribed by clause 22 of Rule 66 of the F.H.B. Volume II should scrutinise these entries and satisfy himself by reference to the Post Office Establishment Pay Bill that the progressive total of the amounts disbursed from day-to-day is not in excess of the total amount of the acquittance roll.

NOTE.—If a separate receipt is taken from the payee in lieu of his signature on the acquittance roll (as in the case of an official on leave) such receipts should be treated as separate acquittance rolls and disposed of accordingly in the manner laid down in this rule.

**75. Payment of Travelling Allowances:**— Amount will be credited to their respective SB account.

**76. Payment of contingent charges.**—Contingent charges, such as charges on account of the Conveyance of heavy mails, cost of repairs to furniture, etc., should be paid from the cash balance of the office and charged to concerned GL Code". Particulars of the charges should be entered on the reverse of the S.O. daily transaction report and the vouchers appertaining to them should be submitted to the H.O. with the daily transaction report in support of the charges.

**77. Refund.**—(1). S.P.Ms in the selection grade are empowered to sanction the refund of the fee realised from the sender or the addressee of a V.P. article when his complaint relating to it is found to be well-grounded, but should submit applications for all other refunds to the Divisional Head for disposal. In other S.Os all applications for refunds should be submitted to their Divisional Office for disposal.

(2). All refunds should be shown in the accounts under the head "concerned GL code" on the date they are made and the receipt of the payee should be forwarded as a voucher to the H.O.

**78. Preparation of S.O. account.**—A. The amount of postage due realized on articles of the letter mail received for delivery and of the cash remitted by the H.O, and revenue realized in cash through POS/FM should be entered in the S.O. account (Form Pa, 17) as prescribed in rules 21 and 22. Before the office is closed for the day the remaining items of the S.O. account should be written up in the manner described below, care being taken to verify the totals of the consolidations etc., before transferring them to the S.O. account—

- (a) On the receipt side of the S.O. account, the balance of the previous day should be brought forward, and if there have been any transactions in the S.O. under the several heads in the S.O. account, the total amount should be entered in the appropriate columns.

- (b) When cash has been received from other S.Os the names of the S.Os from which the remittances have been received should be noted in the column for Remarks.
- (c) If cash is drawn from the treasury/bank, the amount credited should agree with that shown in the voucher returned by the treasury/bank officer.
- (d) The total amount of postage due realized by the S.O.
- (e) The names of S.Os to which cash may have been remitted, should be noted in the column for 'remarks'.
- (f) If a remittance is made to the treasury/bank, the amount entered should agree with the amount acknowledged by the treasury/bank officer in the treasury passbook ACG-8 and a memorandum of the remittance ACG-11 .
- (g)Particulars of Miscellaneous receipts and miscellaneous payments should be detailed in the column for 'Remarks'.

B. In addition to the account items, the following further entries should be made in the column for 'Remarks' of the S.O. account:—

- a) The Nos. of the insured articles (if any) kept in deposit in the office safe.
- b) Weight of cash bag sent to H.O,

In CSI environment, preparation of SO Account is discontinued.

**79. Checking balance of S.O. account.—1).** The items entered on the receipt and payment sides of the S.O. account should be totalled, and the closing balance after deducting the total payments from the total receipts should be entered in the appropriate column.

The night post office will prepare the Daily Transaction Report on Sundays/Holidays also. In the case of H.Os, H.O. Daily Transaction Report will be prepared on Sundays/Holidays also, if they are kept open on Sundays/Holidays also.

2) . Everyday, before closing the S.O. account, the S.P.M. must verify the items entered in it by comparison with the Consolidation, vouchers, etc., and then check the totals of the receipts and issues and the resulting balance.

(3) The S.P.M. must also verify the other details of the balance before the close of office in the following manner:

*Cash and currency notes.*—By counting all the money belonging to the cash balance

actually found in the office. *In addition, he should also check the stocks of various kind of Inventory items (Eg: Indian postage stamps, and other stamps, IPOs, cheque, etc.*

NOTE.—See Rule 69.

Note: In CSI environment, preparation of SO Account is discontinued. Hence checking of SO account is not needed.

**80. Preparation of S.P.Ms monthly report.**—1). S.P.Ms monthly report should be prepared every month in Form Pa. 17 by each S.O. and submitted to the H.O. The monthly report should be written up daily from the entries in the S.O. account.

2). The monthly report should also contain, on the reverse, statistics of S.B. and N.S.C. transactions, e-money orders issued and paid by the S.O. and of insured letters and parcels, V.P. articles, ordinary registered letters, and ordinary registered parcels, posted at the S.O. It should also show the number of ordinary registered and value-payable articles of the letter mail posted at the S.O. on the first working day of the month under the heads 'Postal Service' and 'other articles', separately, and the number of packets included in each. The statistics should be entered on the reverse of the form on the last date of month and it should be despatched to the H.O. on the next day, entered on the back of the Daily Transaction Report, so as to reach the head office on the first of the next month.

3). To facilitate the preparation of the statistics to be entered on the reverse of the monthly copy of the S.O. account as well as the preparation of any other returns which may from time to time be required a statistical register, in the prescribed form, should be maintained in each sub-office. The entries to be made under the different heads in the register should be filled in daily from the appropriate reports for the preceding day according to the instructions given in the beginning of the register.

4). The different balances of cash and stamps as shown in the memo, of the authorised balances of the S.O. itself should be written in the place provided for on the reverse of the monthly copy of the S.O. account before it is despatched to the head office.

**81. Principles regulating the supply and disposal of funds.**— 1) . A S.O. at a treasury/Bank station which ordinarily receives from the public and its B.Os and also, if it is a cash office, from other S.O. more money than it pays away should, as soon as its maximum balance is reached, remit to the treasury/bank the whole surplus in excess of the minimum balance. A S.O. at a treasury/Bank station which ordinarily pays away more money than it receives, should, as soon as its minimum balance is reached replenish its cash balance up to the authorised maximum.

2) . In the case of S.Os which are not situated at treasury/Bank stations the Superintendent will prescribe the method by which each S.O. will be ordinarily supplied with funds and in which it is ordinarily to remit surplus funds as well as the method to be used for special emergencies. The procedure laid down by the Superintendent must always be strictly followed except when, for some special reason, a different procedure is ordered in special cases by the H.O.

3). As a general rule, the amount to be remitted by a S.O. with surplus funds to its H.O. or cash offices should be such as to reduce its balance to the minimum and the amount to be applied for from its H.O. or cash office, should in the case of an office with receipts in excess of its disbursements, be such as to raise the balance up to the authorised minimum, and in the case of an office with disbursement in excess of its receipts, such as to raise the balance up to the authorised maximum.

4). A S.P.M. may, however, remit or draw money otherwise than in accordance with the principles stated above, whenever actual existing liabilities necessitate a departure from the ordinary procedure but in every such case, he must write an explanatory remark justifying his action on the reverse of the S.O. daily transaction report in which the transaction is shown.

NOTE.—In order to determine whether the maximum or minimum balance has been reached, the sub-postmaster should take into account his own actual existing liabilities, such as applications to withdraw from S.B. accounts, payment for post office certificates to be discharged, e- money orders received for payment, amounts of pay to be disbursed, and remittances to be made to B.Os on account of their liabilities and to other S.O. but not probable liabilities as the probable receipts and disbursements of the office will already have been taken into account by the officer who fixed the authorised balances.

**82. Authorised Balances.**—1). The minimum and maximum cash balances and the maximum balance to be held in postage and other (non-postal) stamps will be fixed for each S.O. by the Superintendent. The memo, of authorised balances [Form Pa. 14(s)] received from the Superintendent should be pasted to a board or card-board and hung up inside the S.O. .

2). The S.P.M. will be held responsible that the amount of cash and value of stamps retained by him is never unnecessarily large. As far as possible, he must work with balances within the authorised limits, and should not retain cash in excess of the authorised maximum, except when this is necessary in order to meet actual existing liabilities. He will also be responsible that his B.Os are not allowed without sufficient justification, to retain balances in excess of the authorised limits. Whenever the cash balance retained by a S.O. exceeds the authorised maximum, or the total of the cash and stamp balances held by branch offices is in excess of the total of the maximum cash and stamp balances fixed for those offices, the sub-postmaster must furnish reasons on the reverse of the S.O. daily transaction report. Whenever the cash balance of a sub-office is less than the minimum limit fixed for the purpose, the S.P.M. should record an explanation for the same in the place for remarks on the reverse of the S.O. daily transaction report.

EXPLANATION.—When the total of the liabilities exceeds the maximum cash balance fixed for the office, the S.P.M. should retain cash equal to the amount of the liabilities only, except when he has good reason to believe that he will be required to meet further liabilities before he can collect further funds in the ordinary way, in which case he may keep cash equal to the amount of the existing liabilities plus the minimum cash balance fixed for the office.

3) ECB (Excess Cash balance) Memo should be submitted by the SO to HO and at HO Sub Account Asstt to confirm its genuineness and to submit the consolidation at the end of every month. The Postmaster will verify the ECB Memo and submit to the Divisional Office.

4) Superintendent will review the ECB Memos received from all the Post Offices under his jurisdiction and satisfy himself about the genuineness. In case of any discrepancy observed, the Divisional Head shall enquire the matter and take appropriate action.

5) Superintendent to review the authorized balances of this SO in accordance with the rulings on the subject in Postal Manual Volume VIII & Financial Handbook year to meet the necessity for enhancement of Cash Balances and requirement of Cash by SO. IN SAP it can be checked in DOP Cash as well.

**83. Treasury pass-book.—1)** . A S.O. situated at a treasury, sub-treasury station or having transactions with Bank must keep a treasury passbook (Form A.C.G. 8) which should contain a complete record of all sums received from or paid into the treasury, or Bank sub-treasury (whether in cash or by transfer). Drawings from and remittances to the treasury, sub-treasury or Bank in cash should be shown separately from drawings and remittances by book transfer.

2). This book should accompany all remittances to, or demands on the treasury, sub-treasury or Bank and it will be attested in respect of all transactions as they occur by the officer in charge of the treasury or Bank.

3). The treasury pass-book, the treasury/bank receipts and voucher must be kept in the S.P.Ms personal custody, and he must himself make all the required entries in them.

**84. Remittances to and drawings from, treasury or Bank—1)** . The rules laid down for head office in the P.& T.F.H.B. Volume I, should be followed except that—

(i) the receipts or vouchers prescribed for use by S.O. in respect of remittances to, and drawings from the treasury (district or sub or Bank (Form A.C.G. 13 and

A.C.G. 14), should be prepared in triplicate by the S.P.M. himself, the original and duplicate copies being sent to the treasury or Bank (in charge of some trust-worthy official, who has given security) and the triplicate copy on the reverse of which the official selected for the purpose should acknowledge receipt of the amount or vouchers being retained on record in the S.O. and

(ii) the original receipt in Form A.C.G. 13 in the case of remittance to the treasury or sub-treasury or Bank and one in Form A.C.G. 14 in the case of drawings from the treasury or sub-treasury or Bank which will be returned by the officer in-charge of the treasury/bank, duly signed or with a note of payment written across it as the case may be, should be examined also by the S.P.M. to see that the amount remitted by him has been acknowledged or that received corresponds with the entries in the voucher. It should then be forwarded by first post in the account bag to the H.O.

2. When a treasury/bank receipt or voucher has to be cancelled, the word "Cancelled" should be written in ink over and the S.P.M.'s signature across all the three copies. The original and duplicate copies should be sent to the H.O. duly entered on the reverse of the S.O. daily transaction report, while the triplicate copy should be kept on record in the S.O.

NOTE.1—When a sum exceeding an amount to be fixed by the Head of the Circle has to be paid into, or drawn from a treasury or sub-treasury or Bank the S.P.M. if possible, should himself go to the treasury or Bank. If an Assistant selected the procedure for H.O. should be followed.

Note 2- A Register should be maintained at SO to note down the Serial number of such cancelled receipts

3) The usage of physical (receipt copy) in form ACG 11, 12, 13 and 14 are discontinued for CSI offices and supersede the existing process with following;

Sr. No.	ACG No.	Revised process
1	ACG-11 & ACG-13	The challan /voucher shall be mandatorily generated through CSI System bearing the form number in a consecutive manner.
2	ACG-12 & ACG-14	Cheque books supplied by the Circle Accounts Officers shall be used for this purpose

#### 85. Purchase of postage stamps.—

1) CSD will supply postage stamps to HO. HOs in turn will supply to SOs when indents are placed by SOs. Likewise SOs in turn will supply to BOs when indents are placed by BOs.

Note.—The postmaster's personal duties prescribed in the following rules in this chapter or in any of them may under the orders of the Head of the Circle, be performed by the deputy postmaster or assistant postmaster, in the case of head offices and by the deputy sub-postmaster, or assistant sub-postmaster, in the case of sub-offices:— Rules 86, 93, 108, 114 and 117.

2. Delivery work will ordinarily be performed by postmen. When necessity arises, this duty may occasionally be entrusted, with the sanction of a Superintendent or head postmaster, to a mail attendant or any other MTS official. It must be clearly understood that the performance of delivery work by a MTS official as a regular part of his duties requires the sanction of the Head of the Circle. It must also be understood that the performance of delivery work by a MTS official does not give him any claim to be considered in superior service. In no case should be payment of e-money orders or the delivery of insured articles be entrusted to any MTS official who has not furnished security.

3. When a postman, mail attendant, letter-box attendant or a packer has given security in the form of a personal bond, he is bound to give prompt information if a surety dies, or becomes insolvent, or changes his residence. Failure to report the death or insolvency of a surety, when it is known to the principal, will render the latter liable to removal.

4. Postmen, Mail attendants, Letter Box attendants, Packers and other staff to whom uniforms and badges are supplied must wear them while they are on duty. They should always keep them neat, clean and in a good condition. Appearance on duty without a uniform or a badge or in dirty uniform is an offence rendering the official liable to punishment.

#### POSTMEN

NOTE.—The rules relating to postmen also apply to Extra Departmental Delivery agents with the exceptions of rule 86, 89(3), and (4) 93(3) and 99. The restrictions on the maximum amount and the type of articles that can be entrusted to them for delivery are laid down in rule 572/A of *Postal Manual Volume IV*.

**86. Head Postmen.**—(1) In the larger offices, there are usually one or more postmen designated *head postmen* who are entrusted with the duty of conveying money to and from the treasury, sub-treasury or Bank or town S.Os. Head postmen may also be required to take out for delivery articles that have been returned by other postmen as unclaimed or refused and to take up the work of any postman who may be temporarily absent.

(2) For the sake of greater security, a head postman may be ordered by the postmaster to accompany a postman to whom several insured articles or e-money

orders of considerable aggregate value have been made over for delivery or payment.

(3) Head postmen may be employed to make enquiries into minor complaints, verify payment of e-money orders and test the work of postmen and letter-box attendants when they can be spared for such a purpose.

(4) His services can be utilized in Nodal Delivery Centre where NDCs are working in HO

**87. Knowledge of postal business.**—(1) Postmen are expected to know thoroughly the rates of inland postage and commission of e M.Os, the charges for insurance and the fee for registration. They should be fully competent to fill up the forms with which the public have ordinarily to deal, especially eM.Os and forms relating to the V.P. system, and be able to describe the principal features and advantages of the S.B. post office certificate, e M.O. registration, and other postal systems.

(2) Every postman will be supplied, for his personal use with a copy of P.O. *Pocket Guide* and a copy of this chapter printed in the regional language. He must be careful not to lose these and when giving over charge, must make them over to the official by whom he is relieved.

3)His services can be utilized in field for the public members to render Mobile Banking services

4) Use of PMA be made after integration with CSI for delivery of the articles

**88. Supply of forms to be carried.**—When a postman proceeds on his beat, he should carry with him in the postman bag a small stock of forms relating to the value payable system and supply them to the public when required.

**89. Postman's book.**—(1) Every postman must keep a book in Form Ms. 27, in which, before proceeding on his beat, he should enter the following particulars of the e-money orders and other articles entrusted to him for payment or delivery:—

- |                                                                                         |                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) eM.O. registered (including insured and V.P.) articles the letter and parcel mails. | A description of each article, i.e. name of payee and amount of office and date of issue of e- money order, and also the name of addressee of a registered article (including insured and V.P.) and its No. and if an acknowledgment is due the letter 'A' below its number. |
| (b) Advices of payment for delivery to the remitters of foreign money orders.           | A description of each document and the No. of the money order to which it relates.                                                                                                                                                                                           |

For entry (a), a special column is provided in the form of postman's book. No special columns are provided in the form for entry (b) which should be written across the form. If any article made over to a postman appears to be damaged, a remark to that effect should be written in his book. The Assistants of the departments concerned are required to see that all these entries are properly made.

(2) On his return to the office, a postman should obtain the initials of the Assistants concerned or the treasurer in the appropriate columns of his book, an acknowledgement of all receipts, acknowledgments, cash relating to delivered articles, paid eM.Os, undelivered articles, unpaid eM.Os and cash which he has made over to the Assistants or to the treasurer, as the case may be.

(3) A head postman should also enter in his book particulars of drawings from, and payments into, the treasury, sub-treasury or Bank and obtain the treasurer's acknowledgement in his book for money drawn from the treasury, sub-treasury or Bank and paid to him. He must sign the treasurer's cash book (Form A.C.G. 2) for money made over to him for payment into the treasury, sub-treasury or Bank and On the reverse of the lower copy of the treasury voucher which constitutes the office record for vouchers made over to him for drawings from the treasury, sub-treasury or bank. When cash is entrusted to a head postman for the purchase of stamps from the treasury or sub-treasury, he should give a receipt for the amount in the treasurer's cash book and obtain a receipt in his book from the treasurer for the stamps made over to the latter. As no special columns are provided in the postman's book for entries of these transactions, the particulars should be written across the form.

(4) If a cash remittance is entrusted to a postman, he should enter in his book the name of the office for which it is intended, and the amount of the remittance if it is sent loose or, if enclosed in a cash bag, the weight of the cash bag. Against the entry, he should obtain the acknowledgment of the treasurer or sub or branch postmaster to whom the remittance is made over.

(5) If a postman's beat extends beyond a single town or village, he must, in addition to the postman's book keep a village postman's visit book (Form Ms. 86) and perform all the duties of a village postman in connection therewith, and when the Superintendent so directs he will be supplied with a book of receipts, to enable him to accept and grant receipts for registered articles of the letter mail.

NOTE 1.—Used-up postman's books should be kept on record in the delivery department.

NOTE 2.—The particulars of the articles given for delivery under the

"Delivery slip" system are not to be entered in the Postman's book. The delivery slip serves the purpose of this book and it should be filed in the delivery department at the close of the day.

A.—In S.Os a postman must acknowledge receipt of the money or vouchers made over to him for payment into, or drawings from, the treasury, sub-treasury, or Bank on the reverse of the counterfoils of the treasury/bank receipts or vouchers. In the case of cash entrusted to him for the purchase of stamps, he must give a receipt in the S.P.Ms receipt book.

**90. Addresses to be noted on articles.**—The postman should note the name of the addressee on articles made over to him for delivery, in every case, in which he cannot himself read the language in which the address is written.' A postman should be careful not to receive articles addressed to persons residing in another postman's beat except in the case of an article given to him from deposit for the purpose of enquiry, and in this case it should be separately noted in this book. The transfer of articles, especially or articles brought back undelivered, from one postman to another, without the permission of the delivery Assistant is strictly prohibited.

**91. Damaged articles to be noticed.**—It is a postman's duty to carefully examine every article made over to him for delivery, and to bring at once to the notice of the postmaster any article that is open or damaged, or that bears the appearance of having been tampered with. Special care must be taken to observe the condition of insured articles.

**92. Receipts for articles issued for delivery.**—(1) Postman must sign the registered and parcel abstracts (Forms R.P. 33 and R.P. 8), the registers of V.P. articles received or the delivery slips, where they may be in use, for the registered letter mail and parcel mail articles made over to them for delivery. When signing for the articles, the postmen are required themselves to write, in words, the number of articles given to them, the total amount to be collected on account of any parcel postage or customs duty that may be due and the total amount to be recovered, from the addressees of V.P. articles. In the case of delivery slips, these entries should be made by the postman below the last entry in the slip. If an alteration in the particulars of an article made over to a postman for delivery is made in the delivery slip by the Assistant, it must be attested by the postman also.

(2) The postmen are also required to sign the postage account in acknowledgement of the postage due on unpaid articles of the letter mail made over to them, and when doing this to write, in words and figures, the total amount of the postage for which they are responsible.

(3) No postman is permitted to receive for delivery an insured article of

greater value than Rs. 500/-. The aggregate value of insured/VP/COD/Banking/MO/IPPB that may be made over at one time to a single postman for delivery should not ordinarily exceed Rs. 40000/-. Divisional Head may increase the above mentioned aggregate amount from Rs.40000 to Rs.80000 subject to prior consultation with police.

NOTE.—A single insured article up to Rs. 500/-, and the aggregate value of the insured insured/VP/COD/Banking/MO/IPPB sent out for delivery through a single ABPM /Dak Sewak should not exceed Rs.15000/-Divisional Head may increase the above mentioned aggregate amount from.15000/- to Rs.25000/- subject to prior consultation with police.

### **93. Book of receipts for intimations and notices delivered—**

(1)Every postman must keep, in Form R.P. 53, a book of receipts for intimations and notices delivered in which, before proceeding on his beat, particulars and the following intimations and notices entrusted to him for delivery will be entered by the postmaster, registration, parcel or e-money order Assistant as the case may be ;—

- i) intimations relating to insured articles;
- ii) intimations relating to V.P. articles exceeding Rs.500/- in value;
- iii) notices relating to e-money orders payable to planters ;
- iv) notices relating to articles the contents of which have been damaged or
- v) appear to be contraband ; and intimations relating to registered articles and e-money orders for residents at hotels, clubs, etc.
- vi) intimations relating to parcels weighing above 10 Kgs.

(2)The postman must himself write the name and address of the addressee or payee in the appropriate column and should deliver the intimations and notices, with the receipts and acknowledgments in the case of insured articles and the acknowledgments and coupons in the case of eM.Os to the addressees or payees, whose signatures should be taken in the book against the entries concerned.

(3)In the case of insured articles the value of which exceeds Rs. 500/- and which has to be delivered at the window of the Post Office, when the Postman delivers the addressee's receipts, the acknowledgment and the intimation to the addressee, he should ask the addressee to sign the addressee's receipt in Form R.P. 31 or R.P. 1, as the case may be, in his presence who will endorse on the back to the effect that the addressee has signed the receipt in his presence.

**94. Instructions for delivery.**—(1) Each postman's beat is fixed by the postmaster and he must on no account deviate from the beat prescribed. Postman is required to deliver, if possible, before he returns to the post office, all the articles entrusted to him for delivery to persons residing within the limits of his beat.

NOTE.—Postmen, while on duty, are prohibited from distributing advertisements, handbills, trade circulars or notices of any description on behalf of the members of the public.

(2) If the addressee of an article cannot be found at the given address, enquiry regarding his changed address should be made from the neighbours. If trustworthy information can be obtained, the postman should deliver the article at the new address, if it is in his beat, or make a note of the new address on the article, so that it may be made over to another postman at the next delivery, or redirected to another post-town, as the case maybe. If sufficient information regarding the addressee cannot be obtained, the article should be returned to the postmaster as unclaimed.

NOTE.—For redirection of parcels *See* rule 189, of Part I.

(3) If the addressee of a V.P. article taken out by the postman for delivery is at home when the postman calls and does not at once take delivery of it, the postman should require the addressee to sign the receipt attached to the intimation to the addressee. The intimation should then be detached from its receipt and delivered to the addressee, the receipt being pasted into the postman's book of receipts for intimations and notices delivered, against an entry of the No. of the article to which it relates which he should make in the book at the time.

(4) If the addressee of a V.P. article taken out by the postman for delivery is known to be residing at the address marked on the article but is not at home when the postman calls, the postman should write a remark to that effect on the article. If the addressee is not at home or delivery of the article cannot be effected when the article is given out for delivery for the second time, the postman should deliver the intimation to ail adult member of the addressee's household or any other person who may be considered to be authorised to receive ordinary correspondence for the addressee, under receipt to be obtained in the postman's book of receipts for intimations and notices delivered, against entry of the No. of the article to which it relates, which he should make in the book at the time. If the person to whom the intimation is to be delivered is illiterate, the postman should write the name of that person in his book of receipts for intimations and notices delivered and deliver the intimation in the presence of a witness whose signature should be obtained in the book.

**95. Realisation of postage before delivery.**—A postman is forbidden to deliver any article on which any postage or customs duty is due, or any sum is to be recovered (as in the case of a V.P. article) until the full amount to be recovered has been paid. He is not obliged to give change. If any unnecessary delay occurs in the payment by the addressee of the charges recoverable on an article, the postman is authorised to take the article back to the post office.

**96. Receipts of addressees for registered articles delivered,—(1)** Postman will be held responsible that receipts and acknowledgments for registered and insured articles of the letter and parcel mails delivered are in every case signed by the addressee or some person authorised to receive such articles on his behalf. They should require the addressees or their agents to sign the receipts and acknowledgements (if any) and return the signed documents to them before delivery. An article should not be left with the addressee or his agent until the receipt has been duly signed and returned. No receipts are taken from the addressees of unregistered parcels.

NOTE.—Articles addressed to A.B., care of C.D. should whenever possible be delivered to A.B. and should only be delivered to C.D. in A.B.'s absence and provided that C.D., is authorised to receive such articles on A. B.'s behalf. When an article is addressed to A.B. care of a general shipping agent or care of a Scheduled Bank or its Branches in India, the article may be delivered to the care party if it is not known at the post office that the article can be at once delivered to the addressee himself.

(2) When a "Mobilisaton" or "Reservist" cover is delivered the signature or mark of the addressee on the receipt should be attested by the signature of the village headman, village accountant, school-master, or any respectable witness known to the postman.

(3) If the addressee refuses to sign an acknowledgment, but merely signs the receipt, the article should be delivered and a remark regarding the refusal should be written on the acknowledgment.

(4) The postman should see that the receipts and acknowledgments of insured articles delivered are signed in ink, or with ball pen.

(5) When delivery of ordinary registered articles is to be made by special procedure of list (Form R.P. 57) the postman should sign in the registered or parcel abstract, as the case may be, against an entry of the addressee's name and the total number of articles. A single receipt for the articles should be obtained from the addressee on the upper copy of the list. Acknowledgments, if any, and receipts in respect of articles on which charges are due, should also be got signed. The lower copy of the list, along with the articles, should then be delivered to the, addressee, after recovering from him the amounts due.

Before making over the receipted copy of the list to the registration or parcel Assistant as the case may be, the postman should himself sign it in token that the articles entered therein have been duly delivered by him. In the rare event of his returning one of the articles as undeliverable or to be redirected, the postman should note the fact in the "Remarks" column of the list against the entry of the article.

(6) All receipts and acknowledgments must be made over to the responsible Assistant concerned on the return of the postmen to the post office :—but in the case of receipts for parcels and other articles on which postage or customs duty, with the relative postal fee or redirection fee has been realised, the postmen should first take them to the treasurer and make over to him the money realised on these accounts. The treasurer will acknowledge receipt of the amounts in the postmen's books and return the receipts to the postmen, who

will then handover the receipts without delay to the parcel Assistant. If the duties of the treasurer are performed by the parcel Assistants the postage and other charges realised on parcels delivered should be paid to the Assistant to receive such collections.

NOTE.—In offices where delivery slips are used, the treasurer (or other official) will acknowledge receipt of the amount in the delivery slip instead of in the postman's book.

**97. Delivery to illiterate addressees.**—(1) If a registered article of the letter or parcel mail is delivered to an illiterate addressee, his seal or other mark should be taken on the receipt and acknowledgment (if any) and attested by the postman.

**98.** If the addressee of an insured article is illiterate, his thumb-impression, seal, or other mark should be obtained on the receipt and acknowledgment, in the presence of a resident witness who should be required to attest it with his signature.

**99. Delivery of insured articles addressed to minors.**—An insured article addressed to a minor should always be delivered to him in the presence of the person in whose care he may be living at the time and after his signature or thumb-impression on the receipt and acknowledgment has been attested by that person.

**100. Payments of e-money orders.**—(1) The copy of eMOs delivery slip must be signed by the postmen in acknowledgment of the eM.Os and cash made over to them for payment, the total amount of cash given to each postman to pay e-money orders being written by him in words and figures over his signature. When a postman or some other official selected by the Postmaster is ordered to accompany another postman who is carrying eM.Os articles on which customs duty is due and V.P. articles of value more than the prescribed maximum he should affix his signature below the postmaster's orders in the register of eM.Os received, in token of having seen them, and it will be his duty to accompany the postman in his beat up to a point when the cash is reduced to the limit prescribed for a single postman. The official should again affix his signature in the register of eM.O.s received in the presence of the treasurer below the acquittance by the postman for the money received by the postman for payment of eM.Os. The escorting official should sign in the postman's book, in the column 'remarks' against each eM.O. which was paid in his presence during his travel, with the postman, and note also the time and place at which he left the postman against the entry of the last eM.O. paid in his presence, which had the effect of reducing the amount of unpaid e- money orders plus the aggregate value of V.P. articles and articles on which customs duty is due realisable from addressee to a point within the limit prescribed for a single postman.

(2) Before paying an eM.O. the postman should require the payee or the person authorised by the payee in writing to receive e- money orders on his behalf and to sign the receipt and acknowledgement in ink. If the name of the

payee's father is given in the eM.O. the payee should be required to sign it thus—"A, son of Z". When an eM.O. is paid to a person other than the payee on the written authority of the latter, the person receiving payment of the eM.O. should be requested to sign the receipt and acknowledgment of the eM.O. in the following manner.

-----for-----

(Signature of the person receiving payment) (Name of the payee)

Before paying an eM.O. the postman should see that the correct amount has been receipted by the payee in the proper spaces provided in the receipt and acknowledgment portions of the eM.O. Form mentioning the date in the acknowledgment. The intimation portion of a V.P. M.O. should be cut off and delivered to the payee at the time of payment.

On the signed receipt and acknowledgment being returned to him, the postman should pay the amount of the order and detach the coupon which should be left with the payee. The postman should then himself sign the eM.O. as the official by whom payment was made, and note the date of payment, in the places provided for these purposes.

NOTE.—In the case of an unclaimed or refused eM.O. which is repaid to the remitter his signature should be taken on the receipt and only coupon should be detached and handed over to the remitter.

(3) All the eM.Os given out for payment must, as an absolute rule be returned (together with the acknowledgments) to the e- M.O. Assistant and the money (if any) remaining undischarged to the treasurer, before the office is closed for the day. The accounts between the postman, the treasurer and the e-M.O. Assistant must be adjusted before the close of the office.

EXCEPTION.—The disposal of acknowledgment relating to e-money orders issued in favour of officers of Government or District Local or Municipal Boards, is governed in some cases by special rules which provide for the retention of the acknowledgment by the payee. To these acknowledgments, the procedure prescribed in this paragraph does not apply.

(4) If the payee of an eM.O. is illiterate, his thumb-impression, seal or other mark should be obtained on the receipt and acknowledgment in the presence of a resident witness who should be required to attest it with his signature. When the payee's thumb-impression is taken, the following procedure should be followed:

All grease and dirt should first be carefully removed from the ball of the left thumb, which should then be wiped dry, laid on the special ink-pad provided for the purpose, and very lightly rolled from left to right until it is sufficiently inked. The thumb should then be placed on the paper and a complete impression obtained by rolling it very lightly once from left to right. If the thumb is rubbed or allowed to slip either on the pad or paper, a good impression cannot be secured. It is always advisable to take one or two experimental impressions on waste paper before finally impressing the thumb on the document.

Before proceeding on his beat, a postman should be careful to see that there is sufficient printers ink in the special ink pad supplied to him for taking thumb-impressions to last during the entire period of his absence from the post office. The pad should be replenished with ink from the post office whenever necessary.

NOTE 1.—When the amount of an eM.O. payable to an illiterate villager is less than five rupees, and there is no literate man in the village to witness the payment, the eM.O. may be paid in the presence of an illiterate witness, whose thumb-impression should be taken on the eM.O. including the acknowledgment in attestation of payment. In every such case the name of the witness should be written on the eM.O. by the postman by whom it is paid.

NOTE 2.—When the amount of a eM.O. payable to an illiterate villager is five rupees or more, and no literate witness is available in the village, payment should be duly attested by securing the left thumb-impression of the headman of the village on the eM.O. and his name should be written it is paid.

NOTE 3.—If the payee of an eM.O. be a blind person the procedure to be followed in respect of an illiterate payee should be observed in this case.

(5) When eM.Os are paid by postman who serve villages out-side post-towns the signature of the headman of the village or of the village accountant or other respectable resident of the place where payment is made, must, in every case, be taken on the e-money order in attestation of the payment, whether the payee is illiterate or not.

(6) When a pension e-money order is paid to a departmental pensioner, the postman should endorse under his dated signature, on the back of the acknowledgment portion of the e-money order, a certificate in English or the Regional language to the effect that pensioner is alive on the date of payment. The certificate endorsed by the postman or village postman on the back of the acknowledgment portion of pension money orders paid in January, April, July and October should be attested by at least two respectable persons in the village.

(7) A postman who asks for, or receives, a commission or present on

paying a money order is liable to removal.

*A. In S.O. the cash on account of money orders remaining unpaid should be made over by the postman to the e-money order Assistant.*

**101. Payment of e-money orders by pay order.**—In cases where payment of e-money orders is to be paid by pay order, the postman should give the e-money orders, the pay order and the duplicate copy of the list or lists Form [M.O. 20(a)] to the payee, who will sign the acknowledgments of the e-money orders and a receipt for the pay order and the list, in the form attached to the duplicate copy of the list, and make over the receipt with the e-money orders to the postman retaining the coupons, the intimation portions of V.P. money orders and the duplicate of the list for his own use. If the payee finds that any of the e-money orders are not intended for him, or if he refuses to take payment of an e-Money order drawn in his favour, he will strike out the entries of those e- money orders from the duplicate copy of the list, altering the total accordingly, and return the pay order and the list to the postman.

**102. e-Money orders addressed to minors.**—(1) Where the minor is under years of discretion and is living with his parent or lawful guardian, payment should be made to the parent or guardian on his signing the eM.O. on behalf of the minor.

(2) Where the minor is under years of discretion and is not living with his parent or guardian, and the parent or guardian cannot be ascertained, payment should be made to the person in whose care and custody the minor for the time being is, subject to such person signing, in addition to the eM.O. an agreement of indemnity undertaking to indemnify the Post Office against all adverse claims in respect of the amount of the eM.O. so paid. In the event of his refusing to sign such a bond, payment should be withheld and the eM.O. should be taken back to the post office. The prescribed form of agreement should be obtained from the postmaster.

(3) Where the minor is old enough to understand the nature of the transaction, payment should be made to the minor himself.

NOTE.—Stamp duty will be payable as per latest Stamp duty act. The stamp being provided by the person who executes the agreement. If a different rate of stamp duty in force in any Circle, the Head of Circle will issue necessary instructions. A single agreement of indemnity may be taken in respect of more than one e-money order paid at one time by a post office to one and the person on behalf of a minor.

**103. Payment of e-money orders addressed to persons without hands or fingers.**—(1) Where a person suffering from leprosy who has lost his fingers is living in any asylum, payment will be made to the head of the Institution on his signing the e- money order on behalf of such a person.

2. Where a person without hands or fingers (whether on account of war, disease, accident or any other cause) is living with his parents, relatives or friends, payment will be made to the responsible person with whom such a person resides, in the presence of an independent responsible witness who should be required to attest the signature or thumb-impression on the form.

**104. Payment of e-money orders and delivery of registered letters to lunatics.**—Persons of unsound mind may be classified as under—

- (i) those who are adjudged lunatics in the inquisition proceedings under the Lunacy Act, and for the Administration of whose estates, managers are appointed by the court;
- (ii) those who are so adjudged but for the administration of whose estate, no managers are appointed by the court;
- (iii) those who are committed by proceedings under the Lunacy Act, to Lunatic Asylums or Mental Hospitals established or licensed by Government; and
- (iv) those in respect of whom no steps are taken under the Lunacy Act.

As regards persons in clause (i), the post office may deliver the articles or pay the e-money orders to the Managers. As regards (ii) and (iii), as it is very difficult for the post office to decide as to whom is the proper person to accept the articles or the money and give discharge on behalf of the lunatic, it would be desirable for the post office to return the articles or the e-money order to the sender or the remitter, as the case may be under proper advice. In respect; of (iv) if the officer tendering the articles or the money suspects that the addressee is not of a sound mind so as to appreciate or understand the consequences of his acts, the articles or e- money orders should be returned to the sender or the remitter, as the case may be, under proper advice.

**105. Responsibility for correct delivery of articles and payment of e-money orders.**—(1) Postman is responsible for the correct delivery of all articles and the correct payment of all e-money orders entrusted to them. In all cases of doubt, the postman must satisfy himself as to the addressee's or payee's identify by making proper enquiries before delivering the article or paying the e-money order.

(2) In the case of uninsured registered articles of the letter mail and registered parcels, if the addressee is not personally known to the postman, delivery should be made in the presence of a respectable witness residing in the locality, whose name should be noted on the receipt. In the case of insured articles for a person unknown to the postman, the same procedure should be followed, but the witness in whose presence delivery is made must also be able to identify the addressee.

(3) e-Money orders in favour of persons not permanently resident within the jurisdiction of the office of payment or personality known to the postman should be paid only on satisfactory proof of the identity of the claimant with the person named in the e-money order. The information obtained from the

person who identifies the claimant must be such as will enable the officials of the post office to readily find the payee again, should any mistake or fraud have occurred, and, with this object, the permanent address of the payee, as vouched for by the person who identifies him, must be noted on the eM.O. by the identifier who should add his own address below his signatures under the "Identifier's Certificate" printed on the e- money order form. If he refuses to comply with this request, the postman should exercise greater care in accepting the identification as genuine. A postman is not authorised to pay an eM.O. to any one personality unknown to him unless and until he has been satisfactorily identified by some trustworthy person known to the postman, and it must be understood that the statements of such persons are not to be accepted without full enquiry as to his actual knowledge of the claimant. He should always be asked to explain how he become acquainted with the claimant and how long he has known him.

(4) In any case in which the postman is not fully and clearly satisfied as to the addressee's or payee's identity, he should not make delivery or payment, but adopt the safer plan of taking back registered or insured article or e-M.O. to the post office, at which the person who claims to be the addressee or payee should be requested to call for the purpose of obtaining delivery or payment.

(5) Whenever an article is delivered, or an e-M.O. is paid, in the presence of a witness, or is taken back to the post office because the postman is not satisfied as to the identity of the claimant, the postman should report the circumstances immediately to the Assistant concerned and also to the postmaster. The precautions mentioned above are specially necessary in the case of articles and e-money orders for persons not very well known, but not so much in the case of articles for, delivery or e-money orders for payment at the residence of well-known persons.

**106. Loss of articles reported.**—(1) If a postman loses an eM.O., insured article, a registered article of the letter mail, or any parcel mail article, he should return immediately to the post office and report the loss to the postmaster.

(2) If any other article is lost by a postman, the fact should be reported by him on his return to the post office.

**107. Return of undelivered articles.**—(1) Postmen are required to return to the Assistant concerned, at the hour fixed by the postmaster, all the articles that they have been unable to deliver. A postman may in no circumstances keep an article in his possession more than twenty-four hours. When a paid unregistered article or a registered article of the letter or parcel mail or an e-money order entered in the postman's book (M-27) is brought back undelivered or unpaid, a remark stating why it was not delivered or paid should be written briefly but legibly on the address side by the postman who should also note under his dated initials, Beat No. on the article and copy the remarks in his book or on the delivery slip. If there are reasonable grounds for thinking that a return article can be delivered at the next delivery, it may after examination, be handed back to the postman.

(2) Undelivered unregistered articles of the letter mail must be returned by the postman to the postmaster or to the official to whom this duty of the

postmaster has been delegated.

NOTE.— If the addressee of a v. p. article refuses to take delivery of the intimation relating to the article, when it is presented to him the postman should note this fact under his dated initials as well, as his No. on the intimation.

#### **108. Payment of postage and sums realised from addressees.—**

(1) The postage due on articles of the letter mail returned by each postman will be entered in the postage account by the postmaster, and the delivery Assistant will deduct this amount from the amount of postage charged therein to each postman and strike a balance. The postman must pay the amount of this balance at once in cash to the treasurer who will initial the postage account in acknowledgment of having received the money.

(2) The charges realised on registered parcels delivered should be paid to the treasurer according to the procedure laid down in the above mentioned rules. Postmen are prohibited on pain of removal from paying any sums on account of postage, postal fee or customs duty to the delivery or parcel Assistant. The sums realised on account of V.P. articles delivered should be paid to the Assistant (registration or parcel), by whom the V.P. articles were made over for delivery and his receipt taken in the postman's books.

**109. Penalties for detaining articles.**—A postman who will fully detains or delays any postal article in his possession or who returns an article falsely representing it as undeliverable, renders himself liable to serve penalties under the *Post Office Act*.

**110. Penalties for neglect of duty.**—A postman found guilty of habitually loitering on his beat, or employing the agency of unauthorised person, or persons unconnected with the Post Office to deliver articles entrusted to him for delivery, or otherwise neglecting his duty is liable to removal or prosecution in a Court of Law under the *Post Office Act*.

#### **111. Details of Postman Mobile Application**

As per SOP of PMA, In addition to the above duties, the postman supplied with mobile has to get the data of respective beat articles in the postman mobile app for Electronic Money Order, Speed Post, Registered Post, Parcel Post, Parcel COD and Bulk Delivery. The postman has to update the delivery particulars in the postman mobile app in addition to delivery slip. After updating the delivery particulars the postman has to submit his returns to Delivery PA with undelivered articles tallied with proper remarks.

This is regarding cash return from postman amount shown in negative for EMO paid transactions done through PMA. For EMOs invoiced through PMA the following steps needs to be followed before transferring the data to mobile.

1. After invoicing the articles and EMOs to postman, supervisor approval, EMO and cash payment to Postman process needs to be completed before transferring the data from SAP to mobile.

### **112. Additional duties of postman**

- a) Data entry in various software modules of all mail articles given to them for delivery. This duty will be performed during the 80 minutes period (60 minutes before the hours of delivery and 20 minutes after return from the beat) on each working day within the overall duty hours.
- b) Assistance to sorting Postman/Head Postman in beat sorting wherever available. Where there are no posts of Sorting Postman/Head Postman, the Postman will attend to beat sorting.
- c) Delivery of any pamphlets or brochures presented under Direct Post.
- d) Collection of surplus cash from sub post offices lying in the beat and remitting cash to the main post office to which they are attached, whenever ordered by the Postmaster.
- e) Assisting in Table sorting, Segregation of missent articles, misdirected articles and Beat sorting. Preparation of special delivery slips for bulk addressees by data entry in the Postman module.
- f) Sorting of accountable articles and e-Money orders beat wise and their entry in the computer system for printing the delivery slips. Entry of undelivered accountable articles/e-Money orders in the Postman module.
- g) To act as an agent for promoting PLI/RPLI and Business Development products. Assistance to the treasurers in sorting of the currency notes and making bundles denomination wise and also escort the treasurer while drawing and remittance of cash to Bank/Treasury.
- h) Drawal of revenue stamps from Treasury/sub treasury if ordered by the Postmaster. Utilizing the services for data entry of RPLI/PLI Proposals and generating acceptance memos for policies on payment of some incentive. Preparing the beat list and the beat map of the beat and updating the same on a regular basis.
- i) IPPB and IPPB third party transactions(i.e., Aadhar update) and door step banking are also a part of their duty
- j) Any other duty assigned by the Department/Head of the office.

**113. Duties of mail attendants**—(1) Mail Attendants are employed in post offices situated at or near railway stations, where there are no mail offices for the purpose of conveying mails from and to the railway station exchanging bags with the R.M.S. and clearing letterboxes located at railway stations. They will be supplied with postage stamps for sale to the public, under the rules governing similar supplies to postmen, provided that they are not employed to deface

postage stamps affixed to articles posted for despatch.

(2) A mail attendant should be able to recognise the seals on bags made over to him and to check the number of bags entered in mail lists. He will be responsible for the number and condition of bags received by him from the post office, R.M.S. mail contractors or from other mail carriers. When he receives the bags he must bring to the notice of the official in charge of the section, or mail office, or the official concerned any defects in the condition of the bag, seal, cord, label or any discrepancy in the number of bags and obtain a suitable endorsement in the mail list when prescribed or on a separate memo. The discrepancies and defects should also be brought to the notice of the Postmaster immediately on his arrival at the Post Office.

NOTE.—Mail boxes kept at railway stations for keeping bags must be provided with double locks. The hasps of the hinges of mail boxes should always be fitted and fixed to them from the inside. The screws used to bolt the staples to each box should be provided with a nut on the inside of the box. When there are two mail attendants one of them alone must not be allowed to hold the key of both the locks, which must be of different patterns.

NOTE 1.—Postmen are sometimes required to perform the duties of mail attendants in addition to their own and in such cases this rule as well as rules 114 will be applicable to them.

NOTE 2.—Deptl. and GDS mail carriers may exchange mails direct with R.M.S. Sections and mail offices and whenever necessary they may be also required to assist the mail attendants.

**114.Attendance on railway platform.** — The mail attendants must be present on the platform with the mails at least ten minutes before the arrival of the train by which they are to be conveyed. If there is letter-box to be cleared by him at the railway station, he will clear it and dispose of its contents in accordance with the instructions given to him by the postmaster.

**115.Employment of mail attendant as packers.**—When mail attendants are not employed in the duty of exchanging mails with the Railway Mail Service, their services may be utilised in the post office as packers and outside, on delivery work.

**116.Duties of letter-box attendants.**—Letter-box attendants are required to know the hours at which the letter-boxes in their beats are cleared and at which mails are despatched from, and delivered at, the post office. It is their duty punctually to clear the letter-boxes in their beats, and also to bring to the postmaster's notice any damage to, or defect in, any letter-box that may be observed by them.

**117.Clearance of outside letter-boxes.**—(1)When a letter-box attendant is about to proceed on his rounds, the postmaster or responsible Assistant should make over to him the keys of letter-boxes the changeable hour plates (when letter-boxes are provided with these plates) and a bag in which to place articles found in the letter-boxes. After the last letter-box has been cleared, the

attendant must return without delay to the post office where the postmaster or responsible attendant will receive from him the keys of letter-boxes, the hour-plates and the bag. The keys of the letter boxes and the hour-plates must be kept in the custody of the postmaster or responsible Assistant and never given out to the letter-box attendants except at the hours fixed for them to leave the post office for the purpose of clearing the letter-boxes.

(2) Electronic clearances of letter boxes and their prompt monitoring is done through Nanyatha software. This application helps in uploading the data about the location of letter boxes, date, time of clearance, number of letters and the person who has cleared the letter box.

(3) LB attendant after opening the letter box has to scan the barcode through the handset by using installed android application. The barcode stickers are affixed inside the LB doors to ensure that the scanning happens only when the letter box is opened. After scanning the barcode, the LB attendant using the android application should type the number of letters cleared in that letter box. The details of LB, time of clearance and number of letters cleared in that letter box will be sent to central server through GPRS facility. The central server validates the GPS coordinates of the letter box and updates the date, time of clearance, number of letters cleared and generates MIS respectively.

**118. Employment of letter-box attendants to carry mails.**—Letter box attendants employed in post offices that have town sub or branch offices attached to them may be employed in addition to their other duties, in conveying mails to and from the town sub or branch offices. Their services may also be utilised as packers.

NOTE.—please see note below rules 59 of the P. & T. Manual, Vol. V.

**119. Duties of packers.**—(1) Packers are general assistants in the office and must be ready to give their help wherever it is required. The chief duties of packers are to stamp articles posted for despatch or received for delivery and to face articles for sorting and examination and to assist in packing the mail and closing and sealing mail bags. Packers should be able to stamp with rapidity and clearness. They must change the type of the various stamps and seals as often as necessary and they are responsible that the stamps and seals are kept clean. Bag labels are also in their charge. Except in important offices, the duties of a packer will be performed by a postman, mail attendant or letter-box attendant.

(2) As packers have opportunities of stealing, or tempering with unregistered letters with little risk of detection, it is very important that they should be men of good character.

NOTE.—When a packer or any other official performing the duties of a packer is required to carry mails, he should not, where practicable, be allowed to know the contents of the bag to be carried by him.

**120. Changing of date and other type and change of labels—**

(1) Every morning before the work of the office begins; the packer must take impressions of all the date-stamps and seals holding date or other movable type in the book of post-marks and place the book on the postmaster's table. He is required to see that the stamping ink is of proper consistency, that the ink-pads are in serviceable order, and that the cloth of the pads is renewed when necessary.

(2) It is the packer's duty to attach the proper label loosely with string to each bag when the mail is about to be prepared for despatch and to arrange the bags near the sorting case in the order in which they will be packed. When labels are to be mounted on wooden blocks, the work of mounting them must be done by him.