

Exam Notes- SUPPLY OF STAMPS

Post Offices

4. The officer-in-charge of each Post Office is required to hold a stock of ordinary postage stamps, revenue stamps of such denominations as are frequently required for sale to the public or for supply to Railway Mail Service Offices, and of such aggregate amount as may have been fixed for the Post office
5. Head Post Offices will obtain their supply of stamps¹, not exceeding their respective authorized maximum stamp balances, from Postal Stores Depots² (PSD). Head Post Offices will obtain their requirement of Revenue stamps from Treasuries on payment of cash.

Supply of stamps from Stamp Depot

6. (a) The Head Post Offices within the jurisdiction of Postal Stores Depot obtain their supplies of Postage Stamps, Postal Stationery, and other type of Stamps, creditable to Postal Revenues on its sale, from the Postal Stores Depots wherever these exist. The Head post office shall follow end to end electronic process of procurement, sales, inventory, transfer, verification, etc., from Stores Depot using the application deployed in DOP from time to time.
- (b) On receipt of stamps and the Postal Stationery from the Postal Stores Depot, the Head Postmaster or any other person authorized in this behalf shall check and verify the articles received, with reference to the invoice/e-invoice, accompanying the package without any delay and return one copy of invoice, duly acknowledged to the officer-incharge of the Stores Depot, immediately after verifying the stamp and stationery and not later than 3 days of the receipt of the supply.
- (c) The face value of the articles received from the Postal Stores Depot shall, be entered in the Stock register as —Receipt from the Stores depots³ and daily transfers, sales etc. be deducted from the stock for the unit. The Head Post Office shall furnish e-data⁴ to Circle PAO of the supply received from Postal stores Depot in a month depicting face value of stamps and Stationery. The corresponding sale

Exam Notes –REVENUE RECEIPTS

Important Chapter

Posting of Registered Newspaper without prepayment of postage

Registered Newspapers may be granted by the Head of Circle /Head of the Regions as the case may be, licenses to post their newspapers without prepayment of postage under certain conditions in accordance with Rule 136 post office Guide Part-I.

As soon as license has been issued, an intimation should be sent by the Head of circle and Head of the region as the case may be to the Postal Accounts office concerned regarding the name of the newspaper organization and the amount of Security Deposits accepted from it as well as the form accepted. If licenses so issued are cancelled, these facts may be intimated to the circle Postal Accounts office by Circle office / Regional office

The article posted under this arrangement **must be accompanied by an invoice in duplicate in the prescribed form.** The office of posting will prepare fortnightly (i.e. for 1st to 15th and 16th to the end of each month) **bills in form MS-98** showing the total amount of postage payable for each date as shown in the invoices and present the bill to the newspaper on the 16th and 1st of each month.

The license should be **deemed to have been cancelled**, if the bill remains unpaid by the **end of the fortnight** following the fortnight to which it relates.

Franking services

A postal franking machine is a **stamping machine** intended to stamp impressions of dies of approved design on private and official postal articles in payment of postage and postal fees Any one (individual, organization) can use the franking services subject to the condition that they hold a valid license issued by Postal Authorities for using franking machines. The **Fee for applying for a new license is Rs. 375. Renewal Fee for the expired license is Rs.475.**

Exam Notes – POST OFFICE ACCOUNTS

(Very important chapter)

Duties and Responsibilities of the Treasurer

Rule 25. (a) In every Head office, one of the Postal Assistant will be selected to be the Treasurer. This **Postal Assistant may be entrusted solely with the duties of the Treasurer** All the money, postage stamps, reply coupons, British Postal orders and Indian PostalOrders in the office, and the other articles of property and documents required by the rules to bekept in the office safe and safes, are in the joint custody of the postmaster and Treasurer, each ofwhom is provided with key of the safe(s).

(b) It is the duty of the Treasurer

1. Maintain **e-treasurers cash Book** and ensure that the closing DOP cash balance matches with Physical cash on hand.
2. **to supply funds from the office cash to subordinate offices**, postmen to meettheir requirements during the day;
3. To take over under receipt, account bags from the delivery Postal Assistant andBranch office bags from the mail
4. Processing and accounting for Drawings from bank andRemittance to bank in cash through **system designedworkflow**
5. **Ensure correctness of Drawings from Bank- cash and Remittance to bank** by cash by cross reference to e-statement downloaded from the bank Portal and obtain signature of Postmaster on day-to-day basis.
6. Supply of cash on approval for ATM cash loading agency orany other agency designated.
7. To keep cash and other valuables in joint custody with postmaster during the closure of office
8. **Submission of all vouchers to Accounts** section against whichdisbursement effected directly by treasurer
9. **Settlement of cash transactions with Postmen and such other delivery agents.**
10. Periodical collection of surplus cash from counter assistants
11. COD biller online/offline payments
12. Cheque book supply to subordinate offices.
13. Re-issue of cheque in lieu of cancelled and revalidations ofcheques
14. Daily maintenance of **e-stamp balance register** for **definitive and commemorative** stamps.

Exam Notes-Railway Mail Service Accounts

Cash Book-Responsibility for Accounts

60. The Head Record Officer is personally responsible for all the monetary transactions of the division and for the correctness of the accounts connected therewith. The funds for the monetary transactions shall be with designated Head Post Office or any other postal unit through codified workflow as remittance receipts. He is responsible for safe custody of cash and ensures that cash is kept in safe custody along with joint custodian. The head record officer shall obtain cheque through application workflow process for payment to vendors or outsiders based on the sanction issued by the competent authority.

(b). In every division there is an Accountant selected by Superintendent from among the sorters, to assist the Head Record clerk in the purely clerical account work of the office such as preparing bills, e-money orders³⁴, cash accounts and other account documents and generation of classified cash account including reconciliation with e-schedules of receipts and payments under various heads of accounts. but the Head Record Officer is solely responsible that they are correctly and punctually prepared or rendered.

(c) All the contents of the Head Record office safe are held in the joint custody of the Head record Officer and the Accountant, each of whom is provided with a key of the safe. The accountant is responsible for the safe custody during working hours of the contents of the office safe. He is responsible for verification of system e-Cash Account and is jointly responsible with the Head Record Officer for the verification before the close of the office, of the cash balance of the e-cash abstract with the cash and of the other articles, documents, or property in the office safe, and for the safe custody of the cash etc., after the safe is locked up for the day.

(d) The permanent cash Imprest held by various sub ordinate units under Sorting division, RMS Divisions, like Sub record office, ASRO, RMS units Business processing centres, Central bag office, Packet sorting office, national speed post Hub, etc., will be shown as the

Exam Notes -PENSION PAYMENTS

Introductory (most important chapter)

Rule 84. the rules in this Chapter shall regulate the procedure with regard to the payment at any post office in India, of service pensions payable in India out of the revenues of the Department, subject to provisions of the Pensions Act (Act XXIII of 1871), of the Civil Service Regulations, or any rule or order made thereunder by the President.

Place of payment

118. Service pensions shall be processed by Head Post Offices and paid at any Head or Sub Post Office in India, which has been duly authorized in this behalf by the Director-General. All processing and disbursement will happen at the DDO/Head Post Office Level irrespective of nature of pension including third party pension payments like Railway, Defence, **BSNL pension** etc. In all cases, however, the first payment of pension shall be made at the Head or Sub Post Office in the jurisdiction of which the pensioner has elected to receive payment.

Pension Payment Order (most important)

119. Heads of Offices, payment of **service pensions** can be made only upon **valid e-Pension Payment orders** or hard copy of the Pension Payment order in the prescribed Form issued by the Accounts officer of the Circle Postal Accounts office

(2) Along with a **pension Payment order**, the Postal Accounts Office shall forward-

- (i) a specimen signature or thumb impressions of the pensioner
- (ii) an attested copy of the pensioner's joint family photograph

120. (1) On receipt of pension payment Order in a Head Post Office, Postmaster's half of the order shall be kept in separate files, one for each class of pension (service pension / Family pension etc.). These files may be kept in the personal custody of the Postmaster

(2) (a) When a pension is to be paid at Sub Post Office⁴⁸, the Head Postmaster shall prepare a copy of the Postmaster's half of the