

**APPENDIX - V TO POSTAL ACCOUNTS MANUAL,**  
**VOLUME-I**

**LIST OF ACCOUNT HEADS OF DEPARTMENT OF POSTS RECEIPT & EXPENDITURE**

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## **Exam Booster Notes**

### **0049 - Other Miscellaneous Receipts**

- **Penal Interest:** Includes penal interest recovered from officials of the Department of Posts in cases of defalcation or losses of public money related to agency functions, such as Savings Bank (S.B.) and Cash Certificates (C.C.).

### **0210-CGHS Contribution.**

- The recoveries of CGHS contributions recovered from P&T Audit Employees from their pay each month are recorded under this head.

### **1201-Postal Receipts:**

#### **1. Recoveries and Adjustments**

- **Franking Machine Charges:** Recoveries from private companies for resetting their franking machines.
- **Customs Duty Credits:** Postage redirection fees and insurance fees from inward foreign parcels.

#### **2. Refunds**

- **Malicious Postage Refunds:** Refunds for articles sent unpaid.
- **Faulty Delivery Refunds:** Refunds for inland articles not delivered due to postal errors.
- **Excess Postage:** Refunds for overpayments due to mistakes.

#### **3. Sale Adjustments**

- **Stamp Sales:** Proceeds from the sale of stamps (including air mail) at civil treasuries.
- **C.O.D. Commission Adjustments:** Money order commissions realized in postage stamps for parcels to foreign countries.

#### **4. Customs and Other Charges**

- **Customs Duty Adjustments:** Adjustments for customs duties and other charges on prepaid parcels.

## 5. Write-Offs

- **Unserviceable Materials:** Value of obsolete envelopes, postcards, and stamps written off.
- **Inquiry Fee Refunds:** Charges refunded for inquiries.

## 6. Credits and Recoveries

- **Extra Expenditures:** Recoveries from extra expenditures incurred during high officials' tours.
- **Publicity Society Receipts:** Receipts from the Managing Director of the Publicity Society of India for book stalls.

## 7. Examination and Fees

- **Examination Fees:** Fees for communication of marks, sale proceeds of printed rule books, and application forms.
- **Loan Fees:** Fees for loaning postal publications.

## 8. Money Order and Postal Order Transfers

- **Outstanding Balances:** Balances from inland money orders and Indian postal orders transferred after designated periods.

## 9. Contributions and Recoveries

- **Leave Salary Contributions:** Recoveries for leave salary and pension contributions from other departments.
- **Pension Recoveries:** Commuted value of pensions from other governments.

## 10. Sales of Unserviceable Items

- **Postal Equipment Sales:** Sale proceeds from unserviceable postal items (e.g., typewriters, duplicators).

## 11. Miscellaneous Receipts

- **Experimental Offices Recoveries:** Recoveries from experimental offices.
- **Mail Motor Contractors:** Recoveries from contractors for mail carriage privileges.
- **Excess Sums:** Excess sums found in various postal accounts, including savings bank and cash certificates.

## 12. Other Adjustments

- **Lapsed Deposits and Miscellaneous Sums:** Includes various miscellaneous sums paid into the Post Office.
- **Postal Fees:** Fees related to outward parcels and customs duties.

**3201-Medical treatment.**

- Includes charges for treatment of members of family of Postal Staff, also where permitted under the rules. It also includes amount paid towards medical reimbursement to Government Servants.

**Questions and Answers**

**2018 Que.**What are the major Heads of Accounts under which the receipts and expenditure relating to Department of Posts are classified?

**Ans-** Receipts and expenditure relating to the Department of Posts are recorded under the following Major Heads:

Major Head	Description
1201	Postal Receipts
0049	Interest Receipts
2049	Interest Expenditure
3201	Postal Services
5201	Capital Outlay on Postal Services

1. Q: What does the Major Head 0049 represent?  
A: It represents Other Miscellaneous Receipts.
2. Q: What is included in Penal Interest under Major Head 0049?  
A: Penal interest recovered from officials for defalcation or losses related to agency functions.
3. Q: What does Major Head 0210 cover?  
A: It covers CGHS contributions recovered from P&T Audit Employees.
4. Q: What types of recoveries are recorded under Postal Receipts (1201)?  
A: Recoveries from franking machine charges and customs duty credits.
5. Q: What are Malicious Postage Refunds?  
A: Refunds for articles sent unpaid.
6. Q: What is a common reason for Refunds under Postal Receipts?  
A: Faulty delivery of inland articles.
7. Q: What does Sale Adjustments include?  
A: Proceeds from stamp sales and C.O.D. commission adjustments.
8. Q: What kind of adjustments are made under Customs and Other Charges?  
A: Customs duty adjustments for prepaid parcels.

9. Q: What does the Write-Offs category include?  
A: Unserviceable materials and inquiry fee refunds.
- 10.Q: What types of contributions are recorded under Contributions and Recoveries?  
A: Leave salary contributions and pension recoveries.
- 11.Q: What does Major Head 3201 cover?  
A: It includes Salaries and various expenses related to postal services.
- 12.Q: What is included under Pay and Allowances in Major Head 3201?  
A: All forms of pay and allowances for officers and staff.
- 13.Q: What does the Domestic Travel Expenses category encompass?  
A: All expenses related to travel on duty, excluding leave travel concessions.
- 14.Q: What types of expenses fall under Office Expenses?  
A: General office expenditures, communication, utilities, stationery, and transportation.
- 15.Q: What is included in the Legal and Professional Services Charges?  
A: Charges for legal services, consultancy fees, and payments to other departments.
- 16.Q: What does the Rent, Rates, and Taxes section cover?  
A: Payments for rent, municipal rates, lease charges, and property tax on staff quarters.
- 17.Q: What expenditures are covered under Publications in Major Head 3201?  
A: Printing costs of office codes and manuals.
- 18.Q: What types of losses are written off under General Losses?  
A: Losses due to accidents, theft, and irrecoverable loans.
- 19.Q: What are Savings Stamps losses related to?  
A: Losses related to Defence and National Savings Stamps.
- 20.Q: What is included in the Cash Losses category?  
A: Losses of cash in hand or in Imprest.
- 21.Q: What are Ledger Discrepancies?  
A: Unexplained differences in the Cash Department Ledger.
- 22.Q: What is the focus of Major Head 3201 - Other Charges?  
A: Non-recoverable expenditures and specific charges.
- 23.Q: What types of non-recoverable costs are included under Repairs and Maintenance?  
A: Costs for repairs to rented buildings and garden maintenance.
- 24.Q: What payments are included in the Compensation and Losses category?  
A: Payments for surrendering railway buildings and losses from International Reply Coupons.