

## VOLUME VI [PART-I]

### **Rule 1: No Gratuities to be Taken by Official**

#### ◆ 1. Assistance to Illiterate Persons

##### ✓ Postmaster's Responsibility:

- If it does not interfere with office work, officials should **assist illiterate persons** in filling up forms like:
  - ◆ Money Order forms
  - ◆ Savings forms
  - ◆ Other postal forms

##### ✓ Strict Rule:

- **No fees or gratuities** should be taken for this assistance from any customer.
- **Free service** — it is part of official duty.

#### ◆ 2. Role of Professional Letter Writers

##### ✓ If professional letter-writers are permitted on post office premises:

- **Postmaster must ensure:**
  - ◆ Charges taken are within the **prescribed fee scale**.
  - ◆ A notice board (Form Ms-42) showing the **approved rates** should be displayed:
    - ◆ In **English** and **regional language**
    - ◆ **Near the writer's seat** in a **prominent place**.

##### ✓ Action Against Misconduct:

- Any instance of **overcharging (extortion)** must be reported to the **Superintendent immediately**.

#### ◆ 3. Restrictions:

##### ✓ Not allowed to work as letter writers:

- **Approved candidates** waiting for appointment
- **Relatives of postal staff**

##### ✓ No misuse:

- Postal staff must not **raise frivolous objections** about how customers fill forms just to force them to use professional writers.

### **Rule 2: Work on Sundays and Post Office Holidays**

#### ◆ General Rule:

##### ✓ Post Offices Remain Closed on Sundays and Post Office holidays for public transactions.

##### ✓ Exception: Offices mentioned under Rule 2(1) stay open for telegrams and certain urgent services.

#### ◆ Exceptions – What Work is Allowed:

##### ✓ Sorting and onward dispatch of mail articles (including from BOs) continues on holidays.

#### ◆ Relaxations Permitted:

##### ◆ Clause

##### ◆ Description

- |     |  |
|-----|--|
| (a) | Last clearance of letter box and mail dispatch can be fixed as per staff convenience. Multiple dispatches can be combined.   |
| (b) | For same line dispatches, only one mail with actual contents; others may carry " <b>Holiday Mail</b> " labels with <b>blank registered lists</b> .<br><b>Only one delivery of paid unregistered letters.</b> Registered, unpaid letters, parcels, and money orders are delivered next day. ◆ |
| (c) | Telegrams and telegram-related official covers must be delivered. ◆ Postmen may skip remote village beats with Superintendent's permission. ◆ <b>Exception: If demand exists, registered articles may be delivered from the counter</b> , as per Head of Circle's order.                     |
| (d) | Money order transactions and all items affecting accounts are deferred to the next working day.  |
| (e) | <b>BO bags dispatched will contain only paid unregistered letters and BO slip.</b> BO bags received are opened, contents processed as per rules. ◆ If <b>cash is received</b> , it is entered in " <b>Memorandum of sums out of account</b> " in HO summary.                                 |
| (f) | If account/report due date falls on a holiday/Sunday: ◆ Submit next working day. ◆ If specially instructed, submit <b>on the last working day prior to the holiday</b> . ◆ <b>No dispatch to Returned Letter Office on holidays.</b>   |
| (g) | ◆ In <b>HOs, account bags contain only SO slip marked "Holiday Mail"</b> . ◆ Account bags received are <b>not opened</b> . ◆ <b>No cash</b> should be sent in account bags due on holidays.  |

#### ◆ Sub-Office Specific Instructions:

##### ◆ Clause

##### ◆ Details

- |   |   |
|---|---|
| A | If cash is received in a BO bag, note it in " <b>Remarks</b> " column of <b>SO account</b> .  |
| B | SO account bags on holidays carry <b>blank ACG-22(b)</b> form marked " <b>Holiday Mail</b> ". ◆ Bags received are opened. ◆ If cash is enclosed, record in the " <b>Remarks</b> " column. |
| C | If postmen are heading out, they may be given: ◆ Unpaid and registered mail ◆ Parcels ◆ Money orders for delivery   |

#### ◆ Exceptions:

##### ✓ BO bag on a holiday will include unpaid articles if the mail to BO is sent only **twice a week or less**.

##### ✓ If **Express Telegraphic Money Order (ETMO)** is sent to a BO on a holiday, then the BO bag will also contain the **cash remittance** for payment.

## ☾ Rule 2/1: Night Post Offices

### ◆ Definition:

✓ Post offices where the **working hours are extended** beyond regular timings (up to **8:30 PM**) by the order of the **Director-General (DG)** are called **Night Post Offices**.

✓ These offices may also remain **open on Sundays**.

### ◆ Authority to Extend Timings:

✓ **Head of the Circle:** Fixes general working hours as per rule.

✓ **Director-General:** Can approve extension of hours and Sunday operation.

### ◆ Services Available During Extended Hours:

#### ◆ Service

#### ◆ Availability

Booking of <b>Registered Articles</b> (including V.P.)	✓ Yes
Issue and Payment of <b>Telegraphic Money Orders (T.M.O.)</b>	✓ Up to <b>6 PM</b> for payment ✓ Issue allowed
Sale of <b>Indian Postal Orders (I.P.O.)</b>	✓ Yes
Sale of <b>National Defence Certificates</b>	✓ Yes
Sale of <b>Postage Stamps</b>	✓ Yes
<b>Savings Bank Deposits</b>	✓ Accepted till <b>7:30 PM</b>
<b>Savings Bank Withdrawals</b>	✗ Not allowed after regular hours

### ◆ Sunday Rules for Night Post Offices:

#### ◆ Item

#### ◆ Service Status

<b>Savings Bank Transactions</b>	✗ Not available
<b>Payment of M.Os. and T.M.Os.</b>	✗ Not available
<b>Delivery of Ordinary Mail</b>	✗ Not available
<b>Booking Registered, V.P., Sale of IPO, NDC, Stamps</b>	✓ Yes (Same as weekday)

### ◆ Accounting Rule:

✓ Transactions done during extended hours (even on Sundays) are incorporated in the **accounts of the next working day**.

### ◆ Exception:

✓ Unlike other offices closed on Sundays, **Night Post Offices must prepare daily accounts for Sundays also**.

## ☾ Rule 3: Departments of a Post Office

### ◆ Departments and Their In-Charge Officials:

◆ Department	◆ Designation of Official In-charge
<b>Mail Department</b>	Mail Clerk
<b>Sorting Department</b>	Sorting Clerk
<b>Delivery Department</b>	Delivery Clerk
<b>Deposit Department</b>	Deposit Clerk
<b>Registration Department</b>	Registration Clerk
<b>Parcel Department</b>	Parcel Clerk
<b>Sub-Account Department</b>	Sub-Account Clerk
<b>Money Order Department</b>	Money Order Clerk
<b>Savings Bank Department</b>	Savings Bank Clerk
<b>Cash Department</b>	Treasurer

### ◆ Special Condition in Sub-Offices:

✓ In sub-offices where **no separate Cash Department** exists:

→ The **Sub-Postmaster (SPM)** performs the duties of the **Treasurer**.

✓ However, under the orders of the **Head of the Circle**:

→ These treasurer duties can be entrusted to a **clerk**.

→ In such cases, the **responsibility of the SPM and the clerk** is the same as that of the **Postmaster and Treasurer in a Head Office**.

## ☾ Rule 4: Memorandum of Distribution of Work

### ◆ Preparation of Memorandum (Ms-11):

✓ Prepared by **Postmaster** for offices with one or more clerks.

✓ Contains:

→ Designation of each staff member.

→ Working hours.

→ Duties assigned.

✓ Sent to **Superintendent** for **approval**.

✓ Once approved, it is:

→ **Signed and returned** by the Superintendent.

→ **Displayed on a board** inside the post office.

### ◆ Rules for Changing the Memorandum:

✓ **No change** without the **Superintendent's order**.

✓ In emergencies (illness, casual leave):

- Postmaster can make **temporary arrangements**.
- Must record it in the **Postmaster's Order Book**.
- ✓ If permanent redistribution is needed, a **revised memorandum** must be submitted.
- ◆ **Nominal Roll (Ms-12):**
  - ✓ Maintained by the postmaster.
  - ✓ Records clerical staff present and their assigned duties.
  - ✓ Update whenever duties change (temporary or permanent).
  - ✓ For **Postmen and Village Postmen (strength > 25)**, a separate nominal roll is maintained.
- ◆ **Restrictions on Work Distribution:**

◆ Department/Duty	◆ Restriction
<b>Treasurer</b>	Cannot be MO, SB, or Sub-Account Clerk (except in SOs with 2 or fewer staff)
<b>Deposit Clerk</b>	Should not be assigned Delivery work
<b>Mail/Sorting Clerk</b>	Should not be assigned Sub-Account work
- ✓  However, in small offices:
  - One clerk may handle multiple departments.
  - In large offices, if one person can't manage all duties, the memorandum must specify how duties are split.

- ◆ **Tenure Limits:**

◆ Position	◆ Tenure Rule
<b>SB Counter Clerk (3+ staff offices)</b>	Max <b>6 months</b> in the same post
<b>Double-handed Offices (SB Clerk)</b>	Transfer every <b>3 years</b>
<b>Single-handed Offices (SPM)</b>	Transfer every <b>3 years</b>
<b>Ledger Clerk</b>	Normally <b>12 months</b> , then rotate
<b>Savings Bank Staff in HOs/Sub-HOs (LSG and above)</b>	Can be extended to <b>2 years</b> by Divisional Head

- ✓ All officials handling **money transactions** should have **periodic rotation**.
- ◆ **Responsibilities:**
  - ✓ **Clerk-in-charge** of a department:
    - Responsible for **accuracy of books/accounts**.
    - Must **close books/accounts daily**.
    - Supervise general work in their department.
  - ✓ In cases where an official other than the postmaster takes charge during certain hours, the **Superintendent specifies how the postmaster's duties are handled**.

- ◆ **Special Notes:**
  - ✓ In **First Class Head Offices**, the **Postmaster himself issues the memorandum**.
  - ✓ In **Sub-Offices without Treasurer**, the **SPM acts as Treasurer**, even if doing MO, SB, or Sub-Account work.

Ⓢ **Rule 4-A: Attendance Register (Form S-37)**

- ◆ **When is it Maintained?**
  - ✓ In every **post office** having **more than one clerk**.
  - ✓ In **large offices**:
    - Separate attendance registers are maintained for:
      - **Each branch.**
      - **Postmen.**
      - **Class IV staff.**

- ◆ **Format:**
  - ✓ Attendance is recorded in **Form S-37**.
- ◆ **Checking Attendance:**
  - ✓ A few minutes after the **opening hour** of the office or branch:
    - The **Postmaster** or **Officer-in-charge** checks the attendance.
    - He must **initial the register** as proof of checking.
- ◆ **Special Rule for Split Duty Staff:**
  - ✓ For staff working in **split shifts/duty**:
    - **Attendance must be marked twice** — once in the morning and again in the second session.

📄 **Rule 5: Village Sorting List (Form M-52)**

- ◆ **Preparation:**
  - ✓ Prepared by the **Sub-Divisional Inspector (SDI)**.
  - ✓ Supplied **directly to each post office**.
- ◆ **Contents:**
  - ✓ **Village Sorting List – Form M-52** contains:
    - Names of all villages served by the office.
    - Sorting instructions for mail items meant for these villages.
  - ◆ **For Offices with Village Postmen:**
    - ✓ They also receive a **Route List (Form M-53)** which includes:
      - Names of villages assigned to each village postman.

→ Details of the **beat**:

- Route to be followed.
- Days fixed for departure and return.
- Day on which each village is to be visited.
- Villages where the postman is allowed to **halt**.

→ In the case of **fixed or mixed beats**, the route list is accompanied by a **beat map**.

♦ **Display Requirement:**

✓ The following documents must be **hung/displayed** in the post office near the **Sub-Account Clerk's table**:

✓ ♦ **Village Sorting List (M-52)**

✓ ♦ **Route Lists (M-53)**

✓ ♦ **Beat Maps** (if applicable)

♦ **Responsibility of Postmaster:**

✓ The Postmaster must **examine the Sub-Account Clerk** on the **Village Sorting List** at least once a month to ensure:

→ Familiarity with the list.

→ Accuracy in sorting village mails.

📄 **Rule 6: Yearly Village Return (Form MS-88)**

♦ **When Prepared:**

✓ Every year during the first **14 days of March** (1st to 14th March, both days inclusive).

♦ **Prepared By:**

✓ The **Sub-Account Clerk** of the post office.

♦ **Form Used:**

✓ **Form MS-88**

♦ **How to Prepare:**

✓ Entries are made **daily** for each village.

✓ The **first column** should have the **names of villages** grouped according to the **postman or village postman beat**.

✓ Write the **postman's name or number** above each group of villages.

♦ **Special Notations:**

✓ Villages in **unfixed beats** → enter in **red ink**.

✓ Villages having a **letter box (LB)** → write "**LB**" against the name.

✓ If the letter box has a **movable plate**, add "**P**" (e.g., "**LB P**").

♦ **Calculation:**

✓ At the end of each beat group, write the **total articles**.

✓ On the **15th March**, the return should be:

→ **Totaled, signed by the postmaster.**

→ **Forwarded to the Inspector** of the sub-division.

→ **One copy retained in the office for record.**

🚫 **Rule 8: Distribution of Advertisement, etc., on Behalf of the Public — Prohibited**

♦ **Main Rule:**

✓ **Postmen are not allowed** to distribute:

→ Advertisements

→ Trade circulars

→ Handbills

→ Notices of any kind **on behalf of the public** during their delivery duties.

♦ **Common Practice Not Allowed:**

✓ Sometimes, businesses send:

→ **Advertisement packets addressed to Postmasters or Postmen**

✓ The intention is to get postmen to distribute them to local residents.

✓ 🚫 This practice is **strictly prohibited**.

♦ **Action to be Taken:**

✓ **All such packets should be refused** by the post office.

✓ **Postmasters must ensure compliance** with this rule.

♦ **Reason for Rule:**

✓ Postmen's primary duty is the **delivery of postal articles**.

✓ They cannot be used for **private distribution of advertisements or publicity materials**.

✉️ **Rule 9: Receipts for Redirected Articles in Certain Cases**

♦ **Main Rule:**

✓ If the **postmaster suspects misuse of free redirection**, he must:

→ **Report to the Head of the Circle (HOC).**

→ HOC has the **power to authorize** that:

✓ The **addressee must give a receipt** when receiving redirected articles.

♦ **When Applicable:**

✓ **Only if HOC approves**, the postmaster can enforce this rule.

✓ The postmaster will:

→ **Refuse delivery** of redirected articles **unless the addressee signs a receipt**.

### ♦ Handling of Receipts:

- ✓ Receipts obtained from addressees must be:
  - Forwarded to the HOC for disposal.
- ♦ Important Rule for Reposted Redirected Articles:
  - ✓ If an article is:
    - Delivered on receipt (under this rule) and then
    - Reposted by the addressee,
  - ✓ It will be treated as a **freshly posted article** and:
    - Charged postage accordingly.
  - ✓ This fact must also be reported to the HOC.

### 🔒 Rule 10: Articles Addressed to Deceased Persons

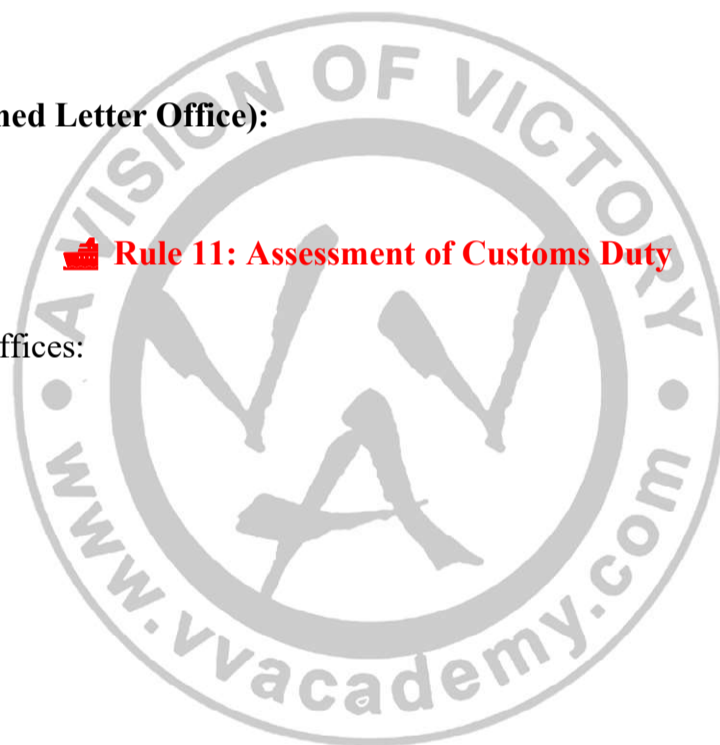
#### ♦ General Rule:

- ✓ Articles addressed to **dead persons** should be treated as:
  - Unclaimed articles
  - Disposed of as per **unclaimed article procedure**.
- ♦ For Uninsured Articles (Non-Valuable):
  - ✓ Postmaster has **discretion** to:
    - Deliver to near relatives of the deceased, if they apply for it.
  - ✓ ♦ Condition:
    - If there is **no doubt** about the genuineness of the claim.
    - ✓ If **doubt** arises, follow the **unclaimed article disposal process**.
- ♦ For Insured Articles or Valuable Items:
  - ✓ Postmaster **cannot deliver directly**.
  - ✓ Applicant must be instructed to:
    - Apply to the Head of the Circle (HOC).
  - ♦ If Article is Already Sent to RLO (Returned Letter Office):
    - ✓ Applicants should be told to:
      - Apply to the Head of the Circle.

### 🏠 Rule 11: Assessment of Customs Duty

#### ♦ Where Customs Duty is Assessed:

- ✓ Customs duty is assessed at the following offices:
  - Offices of Exchange:
    - Bombay (Mumbai)
    - Calcutta (Kolkata)
    - Madras (Chennai)
    - Delhi
  - Sub-Exchange Offices:
    - Ahmedabad
    - Bangalore
    - Cochin
    - Jaipur
- ♦ Procedure When Office of Delivery is a Customs Port (above locations):
  - ✓ The article is sent to the concerned **Office of Exchange** for assessment **before delivery** or onward transmission.
- ♦ Procedure When Office of Delivery is NOT a Customs Port:
  - ✓ If an article contains items liable to customs duty or prohibited items:
    - A list of contents is prepared in **Form MS-16** (in duplicate).
    - Prepared **in the presence of the addressee** if they attend.
  - ✓ The article is **repacked**, enclosed with the list, and **redirected to the nearest customs office** for duty assessment.
- ♦ Special Handling for Valuable Items:
  - ✓ If the article contains **jewelry or valuables**:
    - Use an **insured envelope**, marked with **weight in grams**.
    - Closed and sealed securely like insured articles.
- ♦ On Receipt at Customs Office:
  - ✓ A responsible officer:
    - Checks contents with the list.
    - Sends items for **customs assessment**.
- ♦ Customs Assessment Memo (Form MS-9(a)):
  - ✓ Issued by the Customs Office.
  - ✓ Contains:
    - Amount of duty
    - Fees
    - Details of:
      - Addressee
      - Country of origin
      - Office of posting



- Article number
- Contents

✓ Memo bears:

- **Office name stamp**
- **Oblong month stamp (for the month of assessment)**

◆ **Return of Article to Delivery Office:**

✓ Contents are:

→ **Repacked in original wrapper.**

→ **Checked and signed** by the customs officer.

✓ A cover (with a label **F.P.-53**) is securely sealed and addressed to the addressee.

✓ Placed in another cover along with the **assessment memo**, addressed to the **delivery postmaster**, and sent as a **service registered cover**.

◆ **At Delivery Post Office:**

✓ Postmaster opens the outer cover, checks seals, removes memo.

✓ If everything is correct:

→ The inner cover (to the addressee) replaces the original article.

→ If not previously registered, the cover is **registered on service** before delivery.

◆ **Collection of Customs Duty:**

✓ At the time of delivery, the post office collects:

→ **Customs duty**

→ **Other charges (postage due, redirection, insurance fee for inland transit, etc.)**

✓ **Stamped on memo with date of credit.**

✓ **Accounted daily in:**

→ **Schedule ACG-90:**

- “Schedule of Customs Duty and Other Charges Realized on Foreign Letter Mail.”

✓ Amount totals must match entries in:

→ **HO Cash Book and Summary.**

✓ Schedule and memos are sent to **Nagpur Audit Office** monthly.

◆ **In Sub Offices:**

✓ Customs duty is credited to the **HO account**.

✓ Assessment memos are sent to the HO with the **daily account**.

✓ Details (article number + amount) noted on the back of the daily account.

◆ **If Addressee Objects to Duty:**

✓ Article is kept in **deposit**.

✓ Procedure as per **Rule 182** of the Manual is followed.

### 📌 **Rule 15: Combined Office Message Drafts for the Telegraph Check Office**

◆ **Retention and Submission of Message Drafts:**

✓ Message drafts of **combined offices** must be:

→ **Retained for 2 months** at each office.

→ Sent to the **Telegraph Check Office** along with the **daily dockets**.

◆ **Schedule for Sending Message Drafts:**

◆ **Message Draft Period** ◆ **Date of Dispatch to Telegraph Check Office**

**1st to 7th of a month**      **8th of the second following month**

**8th to 14th of a month**      **15th of the second following month**

**15th to 21st of a month**      **22nd of the second following month**

**22nd to last day of month**      **1st of the third following month**

◆ **Packing of Message Drafts:**

✓ Message drafts for each period must be:

→ Sent in **one envelope** with label **MR-26** attached.

✓ If drafts are **too large for one envelope:**

→ Pack as a **parcel** with **MR-26** label pasted on it.

◆ **Exceptions (Not Applicable to These Messages):**

✓ These types of message drafts **are NOT covered** under this rule:

① **Weather Messages**

② **Mobilization Telegrams**

③ **Inland Press Messages**

④ **Inland Messages to Railway LT Offices**

◆ **Process for Postal Receiving Offices:**

✓ **Postal Receiving Office** will:

→ Send message drafts to the **Transmitting Office** (Dept. Telegraph Office or Combined Office).

✓ **Transmitting Office** will:

→ Assign the **same serial number** to these message drafts as its own messages.

→ Retain them for **1 month after transmission**.

→ Account for them in:

- **Daily Docket**

- **Traffic Book**

- Forward to the **Telegraph Check Office** on the prescribed due dates.

**📄 Rule 16: Combined Office Undelivered Messages for the Telegraph Check Office**

- ♦ **What Messages Are Covered:**

- ✓ **All Inland Messages** that are:

- **Undelivered** from

- **1st to 15th of the month**, and
    - **16th to end of the month**

- ✓ Also includes:

- **Non-Delivery Reports (NDRs)**

- **Other Service Messages** related to:

- **Undelivered messages**
    - **Reply Paid Messages**

- ♦ **Bundling Process:**

- ✓ Two bundles are prepared every month:

- ☐ **Undelivered messages from 1st to 15th**

- ② **Undelivered messages from 16th to last day of month**

- ✓ Each bundle is labelled clearly as "**Undelivered Messages**"

- ♦ **Dispatch Schedule:**

- ♦ **Message Period** ♦ **Date of Dispatch to Telegraph Check Office**

**1st to 15th**                      **16th of the next month**

**16th to last day**            **1st of the second following month**

- ♦ **How to Send:**

- ✓ Bundles must be sent by **Registered Post** to the **Telegraph Check Office**.

- ♦ **Covering List Must Include:**

- ✓ A **covering list** must accompany the bundles.

- ✓ The list should show full **particulars of the messages**, such as:

- Message number

- Date

- Name of sender and receiver

- Details related to non-delivery

- 🔒 **Rule 17: Information Not to Be Made Public**

- ♦ **General Rule:**

- ✓ **No person outside the Department** is permitted to:

- Examine **post office records**.
    - Inspect any **postal article not addressed to them**, even if **posted by them**.
  - ✓ **No information** about any article or transaction can be given to outsiders.

- ⊘ **Strict Prohibition:**

- ✓ Post office staff are **liable for dismissal** if they **leak official information**.

- ✓ Even the **address of a person cannot be shared** unless the postmaster is sure that the person would not object.

- ✓ **If a Government officer requests information:**

- The postmaster must **refer the request to the Head of the Circle for approval**.

- 🚨 **EXCEPTIONS to the Rule:**

♦ <b>Exception No.</b>	♦ <b>Details</b>
1	<b>Court Orders (Act XVIII of 1891)</b> – Postmaster must refer to the Head of the Circle for guidance on whether to comply or contest.
2	<b>District Magistrate / High Court / Court of Sessions</b> can order the Post Office to deliver any article (letter, parcel, telegram, money order, etc.).
3	<b>Police Authorities</b> (Magistrate, Commissioner of Police, DSP) can order the Post Office to <b>search and detain</b> articles pending court orders.
4	<b>Income Tax and Sales Tax Officers</b> (with civil court powers) can: - Inspect money order books - Check records related to VP, insured, and parcel articles for tax assessment.
5	<b>Statistical Data</b> can be shared with District Magistrate or Collector (e.g., business volume, figures).
6	<b>Production of Records for Courts, Police, Excise Officers</b> is allowed as per other Postal Manual rules (Vol II & V).
7	<b>Civil Court Attachment:</b> Postal articles in transit can be attached by court order. Such orders must be complied with and reported to the Superintendent.
8	<b>Parcels &amp; Municipalities:</b> Special rules apply (Refer Rule 151 for details).

- ♦ **Special Cases – Not Allowed:**

- ✓ **No sharing of names or addresses** with tradesmen for sending advertisements or trade circulars — even if it seems harmless.

- ♦ **Regarding Indian Directories (Limited Permission):**

- ✓ Postmasters may assist publishers under these conditions:

a) The work is **not done during office duty hours**.

- b) The work **does NOT involve soliciting ads or sales** for the directory.  
 c) The publication should **not mention the post office** as being involved in any way.

▶ **Important for Exams:**

- ✓ **Memorize all 8 exceptions.**
- ✓ Focus on the difference between **permitted court-ordered disclosures** and **prohibited general disclosures.**
- ✓ Remember that **traders cannot be given any customer data.**

🏦 **Rule 18: Payments in Cash and Notes**

◆ **Main Rule:**

- ✓ **Payments made to:**
  - **Payees of Money Orders**
  - **Depositors withdrawing money from Savings Bank (SB) accounts**
- ✓ Should be made:
  - ➔ **In Cash or Currency Notes**
  - ➔ **As per the choice of the payee**
- ◆ **Key Objective:**
- ✓ Ensure **convenience to customers** by providing payments in the form they prefer—either coins or currency notes.
- ▶ **Exam Tip:**

📄 **Rule 19: Change for Currency Notes**

◆ **General Rule:**

- ✓ **Post offices are NOT obligated** to provide change for currency notes.
- ✓ **The public cannot demand change** for currency notes for:
  - **Payment of any postal fee or charge**
  - **Or any other purpose**
- ◆ **However — Public Convenience:**
- ✓ The post office should help **as much as possible.**
- ✓ **Change may be given if:**
  - It does not cause **inconvenience to the post office**
  - There is **no misuse** (e.g., presenting a high-value note for a small fee repeatedly)
- ◆ **Conditions When Change Can Be Refused:**
  - When providing change would cause **much inconvenience to the post office**
  - When there is **misuse of facility** — such as:
    - ➔ Presenting a ₹2000 note for a ₹10 fee unnecessarily

🚫 **Rule 20: Admittance of Strangers Inside the Post Office**

◆ **Main Rule:**

- ✓ **No unauthorized person** is allowed:
  - Inside the **working area** of the post office
  - To **interfere with or assist** in the official work
- ◆ **Applies To:**
- ✓ **Strangers (Public)**
- ✓ **Relatives of postal staff** — if they are **not officially part of the Department**
- ◆ **Exception:**
- ✓ Only persons who are:
  - ➔ **Approved candidates** for appointment
  - ➔ **Admitted officially with written orders** of the **Superintendent of Post Offices (SPO)**
- ◆ **Strict Prohibition:**
- ✗ **Relatives or others cannot:**
  - Assist in work
  - Learn or practice office work
- ✗ **Without formal approval, entry is not allowed.**

▶ **Source Rule:**

- ✓ This rule is in line with **Rule 653 of Posts & Telegraphs Manual Volume II.**

🔒 **Rule 21: Custody of Stamps, Seals, Types & Keys**

◆ **A. Custody of Stamps & Seals**

- ✓ **When not in use and at the end of the day:**
  - All **stamps and seals** must be **locked up securely.**
  - Postmaster collects them except those needed for night work.
- ✓ **For night duty:**
  - Given to the **senior clerk on duty.**
- ✓ **In offices with clerks:**
  - Locked in the **office safe under joint custody** of:
    - ➔ Postmaster
    - ➔ Clerk responsible for cash custody
- ✓ **During working hours:**
  - The clerk of each department is responsible for the safe custody of:
    - ➔ Stamps
    - ➔ Seals

### ✓ Special Items Always With Postmaster:

- Round and oblong money order stamps
- Postmaster's unpaid stamp
- Insurance seal
- Date and other movable type (not in active use)

#### ◆ B. Special Provisions:

##### 1 Two Round MO Stamps (A & B):

- For Postmaster and Deputy Postmaster (if exists)

##### 2 If no Deputy Postmaster:

- Head of Circle may approve two stamps (A & B) for:

- ➔ Postmaster
- ➔ Senior-most official

##### 3 For Insurance Branch:

- Two insurance seals (marked 'R' for registration & 'P' for parcel) for respective heads.

##### 4 In Large Offices:

- More stamps (A, B, C, etc.) may be issued with distinct marks.

##### 5 Special Oblong MO Stamps:

- Can be supplied for exclusive use in different branches.

#### ◆ C. Custody of Keys:

##### ✓ (a) No Clerk Offices:

- All keys with Postmaster personally.

##### ✓ (b) One Clerk Offices:

- All keys except cash safe keys are kept in the safe before office closing.
- Cash safe keys split:
  - ➔ One with Postmaster
  - ➔ One with Clerk

##### ✓ If Postmaster needs to access branches during clerk's absence:

- Superintendent may authorize Postmaster to hold specific keys (not second key of cash safe).

##### ✓ For Night Mails:

###### • Mail box key:

- ➔ With Mail Clerk
- ➔ Or with Postmaster (if he handles mail during closed hours)

##### ✓ (c) More than One Clerk Offices:

- Each clerk holds keys of his own department even after office hours.
- Safe keys split:
  - ➔ One with Postmaster
  - ➔ One with designated clerk
- Double lock boxes (Registration/Parcel):
  - ➔ One key with Postmaster
  - ➔ One with department clerk

##### ✓ Note:

- In First Class Head Offices, Postmaster issues instructions for key handling in case (b).

#### ◆ D. Transfer of Charge:

##### ✓ When a department's charge is transferred:

- Stamps, seals, types, and keys are transferred:

- ➔ Under receipt
- ➔ In the Relieved Officer's Receipt Book with full details.

#### 📄 Rule 22: Custody of Blank Forms

##### ◆ A. Responsibility:

##### ✓ The Postmaster is responsible for the custody of important blank forms before they are brought into use.

##### ◆ (1) Custody at All Post Offices (Including SOs and BOs):

##### ✓ Forms under the Postmaster's custody:

- Registered journals (for SOs and BOs)
- Registered V.P. journals
- Receipt books (for Village Postmen and BOs)
- TMO Advice Books
- Certificate of payment for foreign MOs (Form FMO-11A)
- Treasury Passbooks
- Number slips
- Public Call Office (PCO) receipts (Form ENG-8)
- Receipt books for telegraph charges (Form MR-49/49A)
- Receipt books for LIC Premium collection
- Any other form treated as stock by orders of the Head of Circle

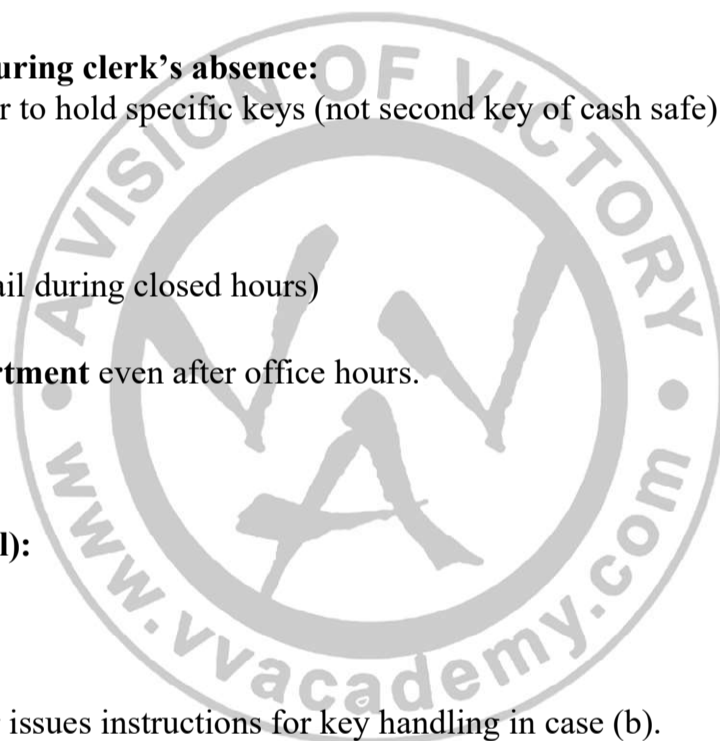
##### ✓ 🗝 Security Rule:

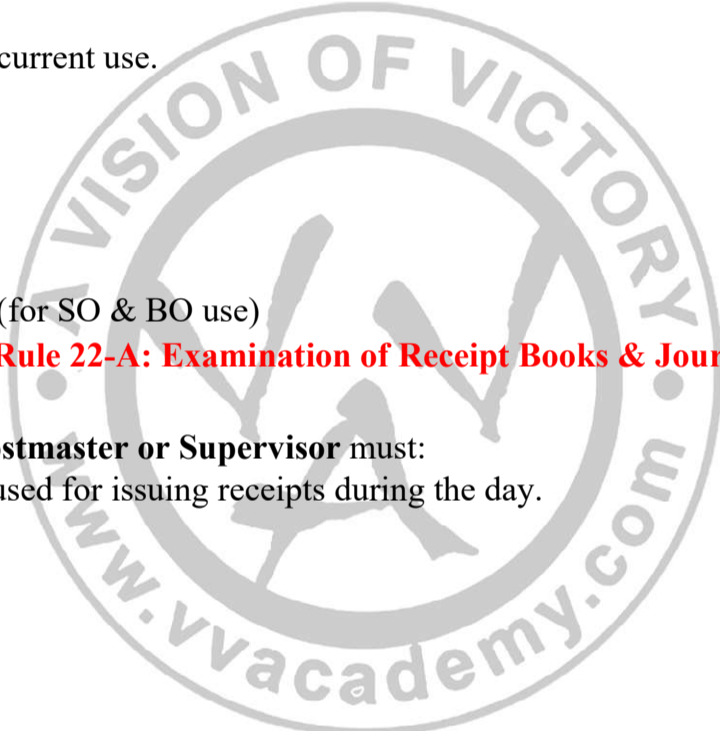
- Books of Number Slips and Parcel Labels (C.P.-8) in use must be secured under lock and key by the clerk at day's end.

##### ◆ (2) Custody at Head Post Offices (HPO):

##### ✓ The Head Postmaster is responsible for:

- Money Order receipt books (for HO & SOs)



- Savings Bank passbooks
  - Advice of transfer books
  - Remittance to treasury memo books
  - Vouchers for money drawn from treasury
  - Broadcast receiving license books
  - Identity cards
  - Preliminary Savings Bank receipt books (for SOs and BOs)
  - ♦ **(3) Procedure on Receipt of Blank Forms:**
  - ✓  Postmaster must immediately:
    - **Examine books** on receipt.
    - Check if:
      - ♦ Receipts are complete
      - ♦ Pages are properly numbered and bound
      - ♦ Books have serial numbers (especially for treasury vouchers)
  - ✓  Postmaster must:
    - Sign and date on the **opening flap** of each book as proof of check.
    - Issue books **only as required** — no over-issuance.
  - ✓  **Defective books:**
    - Should **NOT** be entered in the stock register.
    - Must be **returned to the stock depot**.
  - ✓  **Exception:**
    - If a **minor numbering defect** exists only in **MO receipt books**, follow **Rule 244(5)** — book need not be returned.
  - ♦ **(4) Special Rule on SO to BO Conversion:**
  - ✓ If a **Sub-Office converts into a Branch Office:**
    - HO must **collect back from SO:**
      - ♦ MO receipt books (used & unused)
      - ♦ All BO receipt books except one for current use.
  - ♦ **(5) Custody at Sub-Offices (SO):**
  - ✓ Sub-Postmaster is responsible for:
    - MO receipt books
    - Treasury receipt books
    - Treasury voucher books
    - Preliminary Savings Bank receipt books (for SO & BO use)
-  **📄 Rule 22-A: Examination of Receipt Books & Journals**
- ♦ **Daily Checking Requirement:**
  - ✓ **Before closing the office every day, the Postmaster or Supervisor must:**
    - **Collect all receipt books and journals** used for issuing receipts during the day.
  - ♦ **Items to be Checked:**
    - Receipts issued for:
      - Postal Articles**
      - Money Orders (MO)**
      - PLI Premiums**
      - LIC Premiums**
  - ♦ **Check to Ensure:**
  - ✓ Receipts are issued in **consecutive serial numbers** — no skips or breaks.
  - ✓ Verify that:
    - No receipt has been issued from the unused portion of the book (**no fraudulent use**).
  - ♦ **After Checking:**
  - ✓ On the **last receipt issued for the day** in each book/journal, the Postmaster must:
    - Write: ♦ **“Total number of receipts issued today = \_\_\_\_”**
    - **Sign with dated initials** as proof of check.
  - ♦ **Purpose of This Rule:**
  - ✓ Prevents misuse or fraud in:
    - Money collection
    - Receipt handling
  - ✓ Maintains proper accountability for every receipt issued.

**🏛️ Rule 23: Custody of Government Money**

- ♦ **(1) Provision of Iron Safes:**
- ✓ Every post office is provided with an **iron safe** for the custody of cash and valuables.
- ✓ **Large Head Post Offices (HOs)** get **two iron safes:**
  - ♦ One for **daily transactions**
  - ♦ One as a **reserve safe**
- ✓ The **Superintendent** (or Postmaster in 1st class HOs) decides:
  - Room location
  - Position of the safe
  - Manner of securing it
- ♦ **(2) What Must Be Kept in the Safe:**

- ✓ Items to be locked securely in the safe:
  - Cash and currency notes
  - Postage stamps and reply coupons
  - Indian Postal Orders
  - Receipts for cash or stamps
  - Any other Government valuables
- ✓ ✗ **Prohibited:**
  - No money or valuables should be taken into the **private quarters** of any official.
  - No **personal cash or property** should be kept in the office safe.
- ◆ **(3) Handling Cash During Holidays or Night Duty:**
- ✓ **On Post Office Holidays or Night Post Office Duty:**
  - Sufficient cash, stamps, stationery may be advanced to the duty official.
  - Recorded under acquittance in:
    - ◆ **HO Summary** (for HO)
    - ◆ **Treasurer's Cash Book** (for SO)
    - ◆ **Sub Office Account** (for SO)
- ✓ The cash/stamps must be stored in:
  - A **separate safe or strong box with double locks**.
- ✓ One key is with the **Supervisor/Official in charge**, the other with the **Treasury Clerk**.
- ✓ After duty ends:
  - Remaining cash/stamps must be **returned with proper acquittance** to the Postmaster/Treasurer.
- ◆ **(4) Use of Reserve Safe:**
- ✓ The **Reserve Safe** holds:
  - Excess cash balance
  - Stamps (postal and non-postal)
  - Indian Postal Orders
  - Other documents/valuables not needed for daily use
- ✓ Stamps and IPOs should be:
  - Packed in sealed packets with the **Insurance Seal**
  - Labeled with contents, signed by the **Postmaster and Treasurer**
- ✓ When removing items from the reserve safe, the packets must be **resealed and relabeled**.
- ◆ **(5) Daily Transaction Safe:**
- ✓ This safe holds:
  - **Cash and stamps for daily use**
  - **Few IPOs** of each denomination kept **loose** for convenience.
- ◆ **(6) Keys and Locks Management:**
- ✓ Every iron safe has **double locks**:
  - One key with the **Postmaster**
  - One key with the **Treasurer**
- ✓ **Rule:**
  - Both officials must **keep the keys on their person** during and after office hours.
- ◆ **(7) Lock Type for Iron Chests:**
- ✓ If the chest has **two hasps**:
  - Use one **F-1 padlock** and one **Sparling padlock**.
- ✓ If it has **one hasp**:
  - Use a **Sparling padlock** only.
- ◆ **(8) Night Security:**
- ✓ **Head Offices (HOs)** may be provided with a **chowkidar (watchman)** as per orders of the Head of Circle.
- ✓ **Sub-Offices (SOs):**
  - Safe can be kept in a **police station, treasury, or sub-treasury** if:
    - ◆ Located within **1 km**
    - ◆ Road is **safe**
    - ◆ No extra expenditure is involved

#### 📌 **Rule 23/1: Periodical Collection of Surplus Cash from Counters**

- ◆ **Objective:**
- ✓ To ensure that **large amounts of cash/cheques** do not remain with counter clerks or stamp vendors during working hours.
- ◆ **Where Applicable:**
- ✓ Mandatory in:
  - **All Head Post Offices (including Presidency HPOs)**
  - **Important Sub Offices**
- ◆ **Who Collects the Cash:**
- ✓ Collection is done by:
  - The **Treasurer or his Assistant**, or
  - In their absence, a **Supervising Officer**
- ◆ **How the Process Works:**
- ① The treasurer or supervising officer visits the counter **at intervals during the day**.
- ② They collect **surplus cash, cheques, and notes** from clerks and stamp vendors.

- 3 Only **round sums** are collected (for easier counting).
- 4 **Final account settlement is done at the end of the day.**

◆ **Record Keeping:**

- ✓ Each time money is handed over:
  - The **counter clerk/stamp vendor** records it in the **Receipt Book**.
  - The **treasurer/supervising officer signs** in the Receipt Book as acknowledgment.

◆ **Cash Handling:**

- ✓ The collected money is either:
  - Deposited in the **Treasury**, or
  - Placed securely in the **office safe**, depending on circumstances.

◆ **Important Caution:**

- ✓ The process should be managed in a way that it **does not disrupt counter work or customer service.**

📄 **Rule 24: Head of the Circle's Circulars**

◆ **(1) Issuance of Circulars:**

✓ **Frequency:**

- Usually **once a month**.
- ◆ If there is **no important material**, no circular is issued that month.

✓ **Format:**

- Circulars are issued with proper **headings and serial numbers**, just like the **Director-General's circulars**.

✓ **Filing:**

- Must be **filed in the same manner** as prescribed in **Rule 149 of P&T Manual, Volume V**.

◆ **(2) Retention and Disposal:**

✓ **Validity:**

- Circulars are kept for **3 years**.
- The period is counted from **April following the close of the financial year** in which they were issued.

✓ **After 3 Years:**

- Circulars are to be **destroyed**.

✓ **Exception:**

- If the content is **still relevant**, then:
  - ◆ The Head of the Circle should either:
    - ✓ Include it in **Circle Orders**, or
    - ✓ Issue it as a **new circular** before the old one is destroyed.

📄 **Rule 25: Disposal of Records**

◆ **(1) General Rule for Disposal:**

✓ Records are destroyed by:

- **Tearing and selling as waste paper**, OR
- **Burning**, if confidential.

✓ Disposal is done **after expiry of the preservation period** mentioned for each type of record.

◆ **(A) Preservation Period for Common Records:**

Sl. No.	Record Type	Preservation Period
1	Irregularities/complaints with rejected claims	3 years after closure
2	Delivery memos (foreign parcels)	1½ years
3	Inward foreign parcel receipts from audit	1½ years after enquiry
4	Customs duty register	1½ years
5	Inward foreign parcel bills	1½ years
6	Register of detained letter mail (customs)	1½ years after disposal
7	Refund/write-back of customs duty	1½ years after disposal
8	Statement of inward duty prepaid parcels (UK)	3 years
9	Schedule of customs duty realized	1½ years
10	Parcel receipts and assessment memos	1½ years
11	Schedule of cash refunds (customs/postal fee)	1½ years after disposal
12	SB special error book	3 years
13	Registered, parcel, mail lists	2 years
14	Preliminary SB receipt books	3 years from last receipt
15	Error book (PO certificates)	3 years
16	Invoices from stock depot	3 years
17	Copies of invoices returned to stock depot	3 years
18	DG circulars (general)	3 years (except standing orders)
19	Postmaster's order book	3 years
20	Monthly statistical register	3 years
21	Monthly statistical abstract	3 years
22	Correspondence register	3 years
23	Gradation list	3 years after issue of new

Sl. No.	Record Type	Preservation Period
24	Personal files (appointments, leave, pension, etc.)	3 years after exit from dept.
25	Receipts for foreign registered articles (no duty)	1½ years
26	Records of registration/parcels/mail (except Sl. 13)	1 year
27	Duplicate parcel receipts sent to audit/exchange	1½ years
28	Robbery/theft/fraud cases	1 year after closure
29	Records for ID cards	1½ years after expiry
29a	Indemnity Bonds (Savings Certificates)	🕒 Varies:

- 5-yr NSC: 23 yrs
- 7-yr NSC: 18 yrs
- 12-yr NSC: 23 yrs
- 10-yr NPC: 16 yrs
- 12-yr NPC: 18 yrs |
- | 30 | Other office records (not listed) | 1½ years |
- | 31 | List of silent accounts | **Permanent** |
- | 32 | Stock book | 10 years after replaced |
- | 33 | Guard book for duplicate passbook requests | 10 years |
- | 34 | Nominal roll | **Permanent** |

♦ **(B) Disposal Process:**

✓ **Non-confidential records:**

- Torn and sold as waste paper through tender.

✓ **Confidential records & postmarks:**

- Must be **destroyed by fire**.

✓ **Account records:**

- As per rules in **P&T Financial Handbook, Volume I (Appendix 5)**.

♦ **(C) Restrictions – Cannot be Destroyed Without Permission:**

- Post Office Order Book (except BOs)
- Register of undeliverable passbooks (HPO)
- Old Post Office Certificate Ledger
- Records under enquiry or pending decision
- Character sheets of officials (serving or absconded)

♦ **(D) Special Notes:**

1 If any **enquiry is pending**, records must be retained **beyond the normal period until final disposal**.

2 **Director General's circulars:**

- Destroy after 3 years, unless marked as **Standing Orders (permanent)** or related to **Govt. Loan issues (permanent)**.

3 **Confidential records disposal:**

- **After 2 years** of death (for deceased officials).
- **5 years after retirement** (for pensioners).
- **25 years or 3 years after death**, whichever is earlier, for **invalid pensioners**.
- **6 years** for officials **dismissed/removed/compulsorily retired**.

📄 **Rule 26: Receipts to be Taken in Hand-to-Hand Exchanges**

♦ **(1) General Rule:**

✓ **When is a Receipt Mandatory?**

- Whenever a **bag or article is transferred** under receipt from one official to another.
- Applies whether officials are from the **same or different departments**.
- Particularly for items whose **loss may cause financial loss or embarrassment** (e.g., cash, keys, seals, documents, stamps.)

✓ **Receipt Book:**

- Every postmaster and official must maintain a **receipt book (Form Ms-7)**.
- The receipt book stays **always in the custody** of the concerned official.

♦ **(2) Prescribed Receipt Books for Different Items:**

Item/Transaction	Receipt Book/Record
Registered articles (delivery, onward, posted)	<b>Registered Abstract</b> (foot of page)
Parcel mail articles (delivery, onward, posted)	<b>Parcel Abstract</b> (foot of page)
Money orders for issue + cash sent for issue	<b>Book of Money Order Receipts</b>
Money orders received for payment	<b>Register of Money Orders Received</b>
Cash & postage stamps (via treasurer)	<b>Treasurer's Cash Book</b>
Cash & stamps (other cases)	<b>Receipt Book of sender</b>
Keys, seals, documents, valuables	<b>Receipt Book of sender</b>

♦ **(3) Receipt Format Must Include:**

- ✓ Name & designation of **sender (making over charge)**.
- ✓ Number/details of items or cash transferred.
- ✓ **Total value/quantity in words**.
- ✓ **Date and time** of transfer.
- ✓ **Signature & designation** of the **receiving official**.

♦ **(4) Postmaster's Responsibility:**

- ✓ Must ensure **proper and complete receipts** are exchanged daily.
- ✓ Postmaster must **initial daily in each receipt book** to confirm examination.

#### 📄 Important Notes:

##### ◆ Note 1:

- ✓ Items **not needed immediately** (e.g., held for absent customers) need not be transferred.
- ✓ Only items relevant to the duty period of the relieving official are transferred.

##### ◆ Note 2:

- ✓ For **insured articles**, the receiving official must:
  - Check the **condition is good**.
  - Verify the **weight is correct** before signing receipt.

##### ◆ Special Case for Sub-Offices:

- ✓ Even if **no clerk is employed**, the **SPM must maintain a receipt book** for transactions like cash given to postmen for **purchase of stamps**.

#### 📄 Rule 27: Remittances by Post to be Enclosed in Cash Bags

##### ◆ (1) General Rule:

- ✓ **All remittances** (cash, currency notes, postage stamps, reply coupons) sent by post must be enclosed in **cash bags**.

##### ✓ Packing requirement:

- Cash, coins, notes, stamps, reply coupons must be wrapped in **paper wrappers** before placing in the cash bag.
- ✓ **Purpose:** Prevent coins from jingling and avoid damage to notes/stamps.
- ✓ **No sealing** of the inner paper packet is needed.
- ✗ Never place items **loose** inside a cash bag.

##### ◆ (2) Types of Cash Bags:

##### ✓ Two types:

1. **Leather Cash Bag**
2. **Cloth Cash Bag**

##### ✓ Usage Criteria:

Condition	Type of Bag
Remittance is <b>currency notes only &amp; ₹500 or less</b>	<b>Cloth Cash Bag</b>
Remittance includes <b>coins OR amount exceeds ₹500</b>	<b>Leather Cash Bag</b>

- ✓ Offices that remit **over ₹500 at least 10 times a month** are eligible for **Leather Cash Bags**.

##### ◆ (3) Locking & Sealing Process:

##### ✓ Leather Cash Bag:

- Locked + sealed with **cash seal** by treasurer.

##### ✓ Cloth Cash Bag:

- Properly tied (fastened low to minimize space) + sealed with **cash seal** (or **date stamp** if cash seal not available).

##### ✓ Mandatory:

- All cash bags must be **weighed before dispatch**.
- Weight is entered in the relevant document (**SO slip, BO slip, Daily Account, or Registered List**.)

##### ◆ (4) If Cash/Items are Too Bulky:

- ✓ Stamps, postcards, envelopes are packed in a **separate cloth cash bag**.
- ✓ **Weight of each bag** must be recorded in the dispatch document.

##### ◆ (5) Procedure for Packing:

- ✓ **Must be done personally by the Treasurer** in the presence of the **Sub-Account Assistant**.
- ✓ The Sub-Account Assistant will **weigh the bag**— ✓ no other staff is allowed to assist.

##### ◆ (6) Exceptions Allowed:

Type	Who Approves/Allows
<b>Special regular cases (deviation from rules)</b>	<b>Head of Circle (prior approval)</b>
<b>Exceptional individual cases (once in a while)</b>	<b>Remitting office discretion, provided no risk is involved</b>

##### ◆ (7) Special Case for Sub Offices:

- ✓ If the Sub-Office does not have a **cash seal**, then the **date-stamp** is used for sealing the cash bag.

#### 📄 Rule 28: Mode of Remittance

##### ◆ (1) Who Decides the Mode of Remittance?

- ✓ **Head of Circle or Superintendent** decides whether cash remittances between two **Head Offices (HOs)** are:

- 📦 **Sent by Post** (inside a cash bag)
- 🚶 **Carried by special carriers** (e.g., postmen, overseers)
- 🏦 **Sent via bank bills (hundi)** or other methods

##### ✓ Rule:

- If cash exceeds **₹250**, it should be **enclosed in a cash bag** (if sent by carrier).

##### ◆ (2) Remittance Advice & Acknowledgement:

##### ✓ For every remittance between HOs:

- Prepare **Remittance Advice and Acknowledgement**.
- Both are sent in a **registered service cover** to the receiving HO's postmaster.
- ✓ **Receiving office:** Files the **advice**.
- ✓ **Acknowledgement:** Stamped, signed, and returned to the sending HO, where it's **pasted to its counterfoil**.

##### ◆ (3) Procedure if Sent by Post:

✓ Steps:

1. **Money enclosed in a cash bag** (per Rule 27).
2. Done in presence of **Postmaster or Deputy Postmaster** (they don't count, only witness).
3. **Bag is sealed with cash seal.**
4. **Weight noted on the Remittance Advice and Acknowledgement.**
5. Cash bag is handed over to the **Registration Clerk under receipt (entered in Treasurer's Cash Book).**
6. Sent inside the **Registered Bag.**

◆ **(4) Procedure if Sent via Special Carrier:**

✓ Two ways based on Head of Circle's order:

1. **Loose Cash:**
  - Directly handed over.
  - Carrier signs **Treasurer's Cash Book.**
2. **In Cash Bag:**
  - Money + Memo (detailing remittance) placed inside.
  - Bag is **sealed and weighed** in front of the carrier.
  - Carrier signs **Treasurer's Cash Book** and notes **bag weight.**
  - Weight entered in **Remittance Advice and Acknowledgement.**

◆ **(5) On Carrier's Return:**

✓ **Treasurer must check:**

- Whether the **receiving officer has given an acknowledgement** in the **carrier's diary.**

📄 **NOTE:**

- ✓ Refer to related procedures under **Rules 585(2) and 586(2).**

🏠 **Rule 29: Submission of Returns and Documents to Audit Office**

◆ **(1) Returns to be Sent by Head Offices to Audit Office**

Particulars of Return	Date(s) of Dispatch
(a) Cash Account & Cash Balance Report	1st of every month
(b) Schedule of Unclassified Receipts	1st & 11th
(c) Schedule of Receipts on account of Postal Life Insurance	1st
(d) Memorandum of Customs Duty Repaid	1st
(e) Schedule of Transfers (to/from HOs)	1st
(f) List of Indian Postal Orders Sold	1st
(g) Memo of Unsold Indian Postal Orders	1st
(h) List of British Postal Orders Paid	1st
(i) List of Indian Postal Orders Paid	1st
(k) Statement of Registered Abbreviated Addresses (Form MR-10)	1st & 11th
(m) Schedule of Bills Paid	1st & 11th
(n) Schedule of Unclassified Payments	1st & 11th
(o) Schedule of Payments on account of PLI	1st & 11th
(p) Schedule of Void Money Orders Paid	1st & 11th
(q) Money Order Returns	2nd & 16th
+ Summaries of Monthly Totals of MOs issued/paid (with MO returns of 2nd period)	16th
+ List of Void Money Orders	16th
(r) Treasury Account & Treasury Suspense	As received monthly

◆ **Exception:**

- For **Calcutta, Bombay, Madras Presidency Offices**, IPO returns are sent on **5th** instead of 1st.

◆ **(2) Packing and Dispatch Procedure:**

- ✓ All returns due on the **same day** should be sent together in one bundle.

- ✓ Use **Account Envelopes (Form Lab-35)** for dispatch.

- ✓ If the bundle is too bulky:

- Pack in **guzzi cloth**, paste printed side of envelope outside.
- For very heavy returns (regularly), a **bag** can be used with permission from the **Head of Circle.**
  - ✓ A **List of Contents (Form ACG-31)** must be placed inside every bundle.
  - ✓ Bundles must always be sent as **Registered Articles (On Service).**

◆ **Exception:**

- **Schedule of Void Money Orders** should be sent separately to the **Home Audit Office**, in a **Registered Postal Service cover** addressed to the **Director of Audit and Accounts, Posts and Telegraphs** and marked "**Money Order Department.**"

◆ **(3) If Returns Are Not Ready on Due Date:**

- ✓ Write the reason in the **List of Contents.**

- ✓ Send the account bundle **without delay.**

- ✓ The delayed returns must be sent separately in a cover marked "**Late Returns**" — **Do not keep it pending for the next dispatch.**

◆ **(4) Prohibited Items in Account Bundles:**

✗ **Do not send valuable items like:**

- British Postal Orders

- Indian Postal Orders (even spoiled)
  - ✓ These must be sent in a **separate Registered envelope** marked in **red ink** “Important” for safety.

□ **Rule 32/1 – Identification Cards**

◆ **(1) Purpose of Identity Cards:**

- ✓ Issued for:
  - Tourists
  - Travelling representatives of firms
  - Public persons **without local references**
- ✓ Contains:
  - Full description of the holder
  - Photograph
  - Signature
- ✓ Issued under **Clause 60 of the Post Office Guide.**

◆ **(2) Purpose in Postal Transactions:**

- ✓ Not the **sole proof** of identity but serves as **corroborative evidence** for:
  - Delivery of **Registered/Insured articles**
  - Payment of **Money Orders**

◆ **(3) Procedure for Acceptance at Post Office:**

- ✓ On presentation of the card, staff should:
  - Check the **signature, photo, and personal details** on the card.
  - Verify with the **person’s appearance and signature** on the receipt.
    - ✓ After delivery:
  - Note **Identity Card Number and Issuing Office** on the receipt.

◆ **(4) Responsibility of Staff:**

- ✓ Staff are **not exempt** from responsibility for:
  - Wrong payment of money order
  - Misdelivery of letters/parcels
    - ✓ Even if done on the basis of an identity card, staff are **accountable**.
    - ✓ If **doubt arises**, demand additional proof.
    - ✓ Any **suspected fraud** must be **reported immediately** to the superior officer.

◆ **(5) Register of Identity Cards:**

- ✓ Maintain a **manuscript register** at the Head Office.
- ✓ Enter:
  - **Serial number (consecutive)**
  - **All details** from the identity card.
    - ✓ The **card number must match** the register.

◆ **(6) Reporting Requirement:**

- ✓ **Quarterly report** of total identity cards issued to be sent by HPO to the **Head of Circle**.
- ✓ Head of Circle will consolidate and send an annual report in **April** to the **Director General**.

◆ **(7) Fee for Identity Card:**

- ✓ Fee to be collected via **postage stamps**.
- ✓ Stamps to be affixed on the **reverse of the card** in the space provided.
- ✓ Stamps are to be **defaced with the date stamp** of the issuing office.

◆ **(8) Loss of Identity Card:**

- ✓ Issue a **duplicate card** marked 'Duplicate' in **red ink**.
- ✓ Conditions:
  - Written declaration from the holder absolving the department of any misuse of the original card.
    - ✓ Immediate action on loss:
  - **Notify in Circle Circular.**
  - **Send express letter** to other Circles with full details.
  - Staff to be vigilant for the **misused original card** if presented.

📄 **Notes:**

- ✓ **Note 1:** In **Presidency Post Offices**, this duty may be performed by the **Deputy Postmaster or Assistant Postmaster**.
- ✓ **Note 2:** If applied at **Sub-Office (SO)**:
  - **SPM verifies** the applicant through a **reliable local resident**.
  - Sends the application + **attested photo** to the concerned **Head Postmaster**.
  - HPO issues the card and sends it to SO for **delivery to the applicant**

📧 **Rule 32/2 – Business Reply Cards and Envelopes**

◆ **(1) Rules Applicable:**

- ✓ The conditions for using **Business Reply Cards (BRC)** and **Business Reply Envelopes (BRE)** are as per **Clause 111 of the Post Office Guide**.

◆ **(2) Treatment of Postage:**

- ✓ BRC and BRE are **posted unpaid** by customers.
- ✓ **Postage is collected from the addressee (receiver)** at the **prepaid rate** upon delivery.
- ✓ **Accounting:**
  - Collected postage is accounted for in the **usual way**.
    - ✓ **If the addressee has a deposit with the post office** for such dues:

- Follow the procedure in **Rule 122** (Deposit Account Procedure).
- ♦ **(3) Permit Fee and Record Maintenance:**
  - ✓ Annual fee for permit: ₹100 per year.
  - ✓ Fee is to be:
    - **Collected in advance.**
    - **Credited under "Unclassified Receipts."**
      - ✓ **Registers must be maintained at:**
      - **Head of Circle offices.**
      - **Concerned Post Offices.**
        - ✓ **Details to be recorded:**
        - Permit number.
        - Name of firm/person.
        - Validity period.
        - ✓ **Postmasters must ensure timely reminders for renewal.**
- ♦ **(4) Delivery Restrictions:**
  - ✓ BRC/BRE are valid **only for the firm or person printed on them.**
  - ✓ **✗ Redirection is not allowed.**
    - Striking out the printed name to send it to another address is **not permitted.**
      - ✓ If misused (sent to any other address):
    - Treated as **Unpaid Article.**
    - Postage charged = **Double the prepaid rate.**

### 📦 **Rule 32/3 – Prepayment of Postage in Cash on Inland Unregistered Packets**

- ♦ **(1) Applicability:**
  - ✓ For firms/individuals posting **large numbers of unregistered packets.**
    - **Minimum:**
      - **500 packets in big cities**
      - **250 packets in small towns**
  - ✓ Allowed only at post offices **authorized by the Head of Circle.**
- ♦ **(2) Process Flow:**
  - ✓ **Step 1 – Present Specimen Packet:**
    - Sender presents:
      - ✓ **A specimen packet**
      - ✓ **Memorandum Form ACG-46** (Part A filled and signed by sender)
  - ✓ **Step 2 – Verification by Assistant Postmaster (Sorting Dept.):**
    - Check:
      - ✓ **Weight** of one packet
      - ✓ **Correct postage rate**
    - Calculate:
      - ✓ **Total postage = Number of packets × postage of one packet**
    - Action:
      - ✓ Fill and sign **first certificate in Part B** of Form ACG-46.
      - ✓ Ask sender to proceed to the **Treasurer for payment.**
  - ✓ **Step 3 – Payment to Treasurer:**
    - Treasurer:
      - ✓ Collects the **total postage amount.**
      - ✓ Prepares a receipt in duplicate (**Form ACG-47**) using **carbon copy.**
    - Action:
      - ✓ **Pencil (original)** receipt is pasted on the ACG-46 form.
      - ✓ **Duplicate carbon copy** kept for post office records.
    - Sender:
      - ✓ Returns to the **Assistant Postmaster with:**
        - ♦ Memorandum (with receipt pasted)
        - ♦ **All packets** for posting.
  - ✓ **Step 4 – Final Posting:**
    - Assistant Postmaster:
      - ✓ Verifies the **total number of packets.**
      - ✓ Signs the **second certificate at the bottom** of Form ACG-46.
      - ✓ Accepts the packets for **dispatch.**
    - Action:
      - ✓ Transfers the completed memorandum (with Treasurer's receipt) to the **Post Office Accountant.**
  - ✓ **Step 5 – Accounting Process:**
    - ✓ The Accountant:
      - Submits the memorandum to the **Audit Office.**
      - Posts the credit under the **Schedule of Unclassified Receipts.**
        - ✓ Entries are made in the **Schedule in serial order of the Treasurer's receipts.**

- ♦ **(3) Procedure at Sub-Offices (SO):**

- ✓ The **Sub-Postmaster** performs the duties of both:

- The Assistant Postmaster and
- The Treasurer
- ✓ The memorandum (ACG-46) and the receipt (ACG-47) are signed by the Sub-Postmaster.

✉ **Rule 32/4 – Forces Letters and Green Envelopes**

- ♦ (1) What are Forces Letters and Green Envelopes?
- ✓ Army forms equivalent to Inland Letter Cards.
- ✓ Used by armed forces personnel for correspondence.

♦ (2) Postage Payment System:

- ✓ Postage is NOT prepaid by the sender.
- ✓ Postage is paid by the Army directly to the Posts & Telegraphs Department (P&T Dept.).

♦ (3) Treatment at Post Office:

- ✓ If the article bears the date-stamp of an Army Post Office (APO):
  - ✓ No postage should be charged at the time of delivery.
  - ✓ Should NOT be taxed or treated as unpaid/underpaid articles.

♦ (4) Important Note:

- ✓ The benefit applies only if the Army Post Office date-stamp is present.
- ✓ Without APO date-stamp, it may be liable for postage.

📦 **Rule 33 – Articles Intended for Despatch as Value Payable (V.P.) Found in Letter Box**

♦ (1) Situation Covered:

- ✓ When an article meant for V.P. (Value Payable) dispatch is wrongly posted in a letter box.

♦ (2) Immediate Action by Sorting Clerk:

- 1 Make an entry of the irregularity in the Error Book (Form MS-2).
- 2 Show the article to the Postmaster.
- 3 Hand over the article along with Form MO-51 (if enclosed) to the Registration or Parcel Clerk, as applicable.
- 4 The Registration/Parcel Clerk must initial the error book entry as acknowledgment of receipt.

♦ (3) Check for Correct Postage and Documents:

☑ If Fully Prepaid & Proper Form Enclosed:

- ✓ Process it as if presented at the registration window.
- ✓ Issue the receipt to the Sorting Clerk.
- ✓ Sorting Clerk should paste this receipt in the Error Book (MS-2) against the relevant entry.

✗ If Insufficiently Paid OR Without MO-51 Form:

- ♦ Check if sender's name and address is written:
  - ✓ Yes: Return it directly to the sender under receipt in the Postman's Book (MS-27).
  - ✓ No: Return it to the sender through the R.L.O. (Returned Letter Office).

♦ (4) Important Instructions:

- ♦ A clear explanatory remark must be written on the article when returned.
- ♦ Deface all postage stamps already affixed on the article.
- ♦ If the sender later presents the article properly with the form,
  - ➡ Fresh stamps covering full postage, registration fee, and V.P. fee must be affixed.
- ⚡ No refund of previously affixed postage or fees is allowed.

🏠 **Rule 34 – Delivery to Planters and Others**

♦ (1) Delivery at Remote Places:

- ✓ For planters and others living in areas without daily postman service,
- ✓ Delivery is made to their messengers who regularly visit the post office.
- ✓ This is subject to the conditions laid down in Clause 59 of the Post Office Guide.

♦ (2) Delivery of Value Payable (V.P.) Articles:

- ✓ For any V.P. article (irrespective of its value):
  - ♦ An intimation is handed over to the messenger.
  - ♦ Messenger must sign the receipt.

♦ The signed receipt is then detached and pasted against the entry in the Book of Receipts for Intimations and Notices Delivered, maintained by the Registration or Parcel Clerk.

♦ (3) Delivery of Insured Articles:

🔑 If the Messenger is Authorized:

- ✓ The messenger can sign and collect the insured article directly.

🔒 If Not Authorized:

- ✓ An Intimation (Form R.P.-52) must be issued for each insured article, irrespective of its value.
- ✓ The intimation must be prepaid.
- ✓ The intimation is handed to the messenger along with the receipt and acknowledgment.
- ✓ The messenger signs the Book of Receipts for Intimations and Notices Delivered (Form R.P.-53).

♦ (4) Procedure for Illiterate Messengers:

- ✓ The messenger will put his thumb impression (mark) on the receipt book.
- ✓ This mark must be attested by a post office official present at the time.

🌐 **Rule 36 – Use of the Regional Language**

♦ **(1) Use of Regional Language Permitted:**

✓ Communication and transactions with **Branch Offices (B.O.s)** may be done in the **Regional Language**.

♦ **(2) Mandatory Use of English for Certain Documents:**

✓ The **B.O. Summary [Form A.C.G.-3(a)]** must be written in **English only**.

➔ This is compulsory even if other communications are in the regional language.

♦ **(3) Consistency in Language Usage:**

✓ If the **Daily Account (B.O. Daily Transactions Report)** received from a Branch Office is written in the **Regional Language**,

➔ Then the **B.O. slip** sent to that Branch Office should also be in the **same Regional Language**.

♦ **(4) Communication with Branch Postmasters:**

✓ Letters or communications to Branch Postmasters should be written in the language they use:

— Either **Regional Language** or **English**,

— Depending on what the Branch Postmaster normally uses.

🏠 **Rule 37 – Free Quarters for Postal Officials**

♦ **(1) Provision of Free Quarters:**

✓ Free residential quarters are provided to:

— **Postmasters**, and

— **Other postal officials**,

✓ **If required for the proper discharge of post office duties.**

♦ **(2) Condition of Allotment:**

✓ The official provided with free quarters must **sleep on the office premises**.

✓ This ensures the **safety, security, and smooth functioning** of the post office operations, especially in emergency situations.

♦ **(3) Purpose of Free Quarters:**

✓ To maintain round-the-clock availability of the official, if necessary.

✓ To safeguard post office property, records, and cash.

✓ To ensure timely handling of urgent postal duties.

🏠 **Rule 38 — Supervision of the Office and Personal Duties**

**1. Duties of Clerks and Responsibility of Postmaster**

- Each clerk is responsible for the proper execution of work in their department as per departmental rules.
- However, the **Postmaster**, as head of the office, is responsible for the **overall supervision** of all departments.
- The Postmaster must be familiar with the character and efficiency of his staff and **ensure work is done strictly according to rules** by constant, vigilant observation.

**2. Personal Duties of Postmaster**

- The Postmaster must personally perform any **special duties assigned to him**.
- Duties can only be delegated by competent authority, but the Postmaster remains responsible for their correct performance.

**3. Inspection of Sub-Offices**

- Every Sub-Office headed by a gazetted Sub Postmaster must be inspected:
  - **Once a year by the Senior Superintendent or Director** controlling the Sub-Office.
  - **Once a year by the Sub Postmaster himself**, on a different occasion.
- Inspections cover all departments **except Money Order, Savings Bank (including National Defense Certificates), Accounts, and Pension branches**, which have separate forms.
- Inspection reports are written on plain paper answering standard inspection questions.
- No need to answer questions if the work is entirely in order.
- Any additional remarks are added at the end of the report.
- Inspection results are recorded in the order book.
- Copies of remarks:
  - Sent to the Head of Circle when inspected by Senior Superintendent/Director.
  - Sent to Senior Superintendent/Director when inspected by the Sub Postmaster.

**4. Inspection of First Class Head Offices**

- Same procedure applies as with Sub-Offices:
  - Inspected once yearly by Senior Superintendent/Director.
  - Inspected once yearly by Postmaster on a different occasion.
- Use standard questions and prepare reports similarly.
- Submit copies of remarks to Head of Circle or Senior Superintendent/Director accordingly.

**Key Takeaways**

- Postmaster responsible for overall supervision and must personally do special duties.
- Twice yearly inspection of Sub-Offices and First Class Head Offices by higher authorities and self.
- Separate inspection forms for certain branches.
- Inspection reports prepared as answers to standard questions with remarks added if needed.
- Reports filed and circulated as per hierarchy.

🏠 **Rule 39 — Examination of Village Postman's Work**

**1. Registers and Visit Books**

- The Postmaster must periodically examine the following of village postmen attached to his office:
  - **Registers (Form Ms.-85):** Shows whether village postmen take care in delivering articles.
  - **Visit Books (Form Ms.-86):** Shows if village postmen visit all villages in their beats punctually and how successful they are in collecting articles for dispatch.

**2. Checking Hour-Plates**

- Postmaster should frequently check **changeable hour-plates** for village letter-boxes.
- Ensure that the correct hour-plates are taken out by village postmen when they go on their beats and that these are returned after their rounds.

### 3. Recording Tests

- Every check or test under this rule should be noted in the **Postmaster's Order Book (Form Ms.-1)**.

### 4. Delivery of Registers and Books to Overseers

- When an **Overseer** visits the office and requests completed registers and visit books of village postmen for verification, these should be handed over under receipt in the **Receipt Book (Form Ms.-7)**.

#### Rule 39-A — Examination of Diaries

##### 1. Diaries of Town Inspectors or Overseer Postmen

- The Postmaster or Sub Postmaster will examine the diaries of the Town Inspector or Overseer Postmen attached to the office.
- Proper and prompt action should be taken on any irregularities reported in the diaries.
- Ensure that the Town Inspector or Overseer Postmen have properly performed their duties.

##### 2. Monthly List of Money Orders Verified

- The **monthly list of money orders verified (Form Genl.-6)**, accompanying the diaries of the last working day of each month, must be submitted to the Superintendent of Post Offices concerned by the **5th of the following month**.

#### Rule 40: Examination of Delivery Work of Subordinate Offices

##### 1. Purpose:

- To ensure subordinate offices (SOs and BOs) perform delivery duties efficiently.

##### 2. Frequency of Inspection:

- Postmaster must inspect undeliverable articles **at least twice every month**.

##### 3. Inspection Process:

- On the inspection day, the Postmaster personally opens all account or BO bags received.
- Separate and examine all articles sent as undeliverable.

##### 4. Action on Findings:

- If negligence is found in the delivery work of a Sub Postmaster (SPO), report to the Superintendent.
- If negligence is found in the delivery work of a Branch Postmaster (BPM), report to the Inspector.
- If articles are mis-sent due to negligence by the sub-account clerk, appropriate action must be taken by the Postmaster.

##### 5. Recording:

- Results of every inspection/test must be recorded in the Postmaster's Order Book (Form Ms.-1).

#### Rule 41: Responsibility of the Postmaster to Prevent Exceeding of Powers

##### 1. Postmaster's Responsibility:

- Ensure that **his own office and all subordinate offices** work strictly **within their authorized powers**.

##### 2. Exceeding Powers:

- If a subordinate office performs any postal business **not authorized** to it, or exceeds its powers **in any other way**, the postmaster must act.

##### 3. Reporting:

- The postmaster must **immediately report** such facts to the **Superintendent or Inspector**.

#### Rule 42: Statistical Memorandum

##### 1. Preparation Date and Responsibility:

- On the **1st of each month**, the **money order, registration, and parcel clerks** prepare the Statistical Memorandum in the prescribed form (**Form Ms-14(a)**).

##### 2. Contents:

- Statistics of ordinary registered and value-payable articles of the letter mail posted on the **first working day** of the month.
- Articles are recorded under two main heads:
  - **Posts and Telegraphs Service**
  - **Other Articles**
- Number of packets included should be shown separately.

##### 3. Verification by Head Postmaster:

- Check the correctness of **at least 20 entries** in the statistical abstract, selected at random.
- Initial the entries checked.
- Verify that all figures are correctly totaled and correctly transferred to their proper places.
- Ensure punctual submission of the memorandum by the **10th of the month** after his countersignature.

##### 4. Submission:

- Statistical memorandum is sent to the **Head of the Circle**.

##### 5. Notes:

###### ○ Note 1:

- Insured amounts for foreign letters/parcels should be converted to Indian currency at current exchange rates for statistical reporting.
- For V.P. (Value Payable) letters/parcels, the amount indicated by sender (in Indian currency) is shown under "Amount specified for remittance to the sender."

###### ○ Note 2:

- To determine delivery staff requirements for Express Delivery articles, all combined offices must maintain a register showing daily figures for deposits, receipts, deliveries, transfers, and returns.

###### ○ Note 3:

- In Presidency offices, this duty may be performed by any officer of the Postmasters' Service (Class II) under Head of Circle's orders.

#### Rule 42/1: Statistical Registers

##### 1. Forms and Daily Maintenance:

- Statistical registers in forms **Est. 88, 90, 91(a), 91(b), 92(a), and 92(b)** must be filled **daily** in every post office.
- Registers record transactions of **Savings Bank, N.D.C., Money Order, Registration, and Parcel branches**.
- These forms come in book form with instructions on the cover page.
- Dates in the registers correspond to the **calendar month**.
- The **postmaster must initial the registers daily** to confirm the correctness of entries.
- At month-end, **monthly totals** are struck.

## 2. Instructions for Registration and Parcel Branch Statistics:

- (a) **Bags received and dispatched** are noted only in big offices where the Registration/Parcel Department has its own mail clerk handling bags.
- (b) Number of bags opened and closed are verified by Registered/Parcel lists received and dispatched.
- (c) Include **Service Registered articles and parcels posted for dispatch**.
- (d) Articles received for delivery must be correctly categorized: ordinary insured, value payable ordinary, value payable insured. Articles carried over from previous days must not be double-counted.
- (e) Figures for deposit Registered and Parcel articles include only those **once issued for delivery and kept in deposit after return from postmen**. Articles kept in deposit without delivery attempts are **excluded**, except for Poste Restante articles.
- (f) When V.P. noting is centralized in Head or Presidency offices but booking is elsewhere, such articles should be **mentioned in remarks** and not counted as posted for dispatch.
- (g) Registered and insured bundles opened or closed are **not counted**; if handled in transit as a closed bundle, count as one article.
- (h) Insured and value payable articles sent to No-Delivery offices for delivery at the window should be recorded in **remarks only**, not counted as received for delivery.
- (i) Articles from and for branch offices are included in the account office statistics **only if** the branch office does **not** independently perform Registration and Parcel work.
- (j) **Missent articles** are treated as received in sorting.

## 3. Money Order Department:

- o P. & T. Service money orders are included in the figures even though they have a separate column.

### Rule 43: Hours of Attendance

#### 1. Punctuality:

- o The Postmaster must insist on **punctual attendance** of all officials, including **Postmen and Class IV servants**.

#### 2. Fixing Hours:

- o The Postmaster should **fix the hours of attendance** specifically for Postmen and Class IV servants.

#### 3. Unauthorized Persons:

- o The Postmaster must ensure **no unauthorized persons** take part in any office work.

#### 4. Behavior and Dress:

- o The Postmaster should ensure that clerks, postmen, and other staff maintain **orderly behavior** and are **properly dressed** while on duty.

#### 5. Office Cleanliness:

- o The Postmaster is responsible for keeping the office **clean and tidy**.

#### 6. Reference:

- o See also **Rule 20** for related instructions.

### Rule 44: Stock of Postage and Other (Non-Postal) Stamps

#### 1. Responsibility for Stock:

- o The postmaster must maintain a **sufficient stock of all types of postage stamps**, including embossed envelopes and postcards, for sale to the public.
- o Non-judicial and court-fee stamps may also be kept and sold but are treated as **private vendor stock**, not part of post office balances.

#### 2. Storage of Stamps:

- o All postage and non-postal stamps must be kept in the **office safe** to protect them.
- o To avoid damage, stamps should be stored in **wooden or tin boxes with compartments**, or if unavailable, in **cardboard cases, blank books, or guard books** interleaved with blotting paper.
- o Only the quantity of stamps needed for **half a day's or one day's sale** should be taken out of the safe.
- o Stamps of each denomination should be **used completely before opening fresh stock** to prevent spoilage.
- o Separate supplies must be kept distinct to track usage and expiry.

#### 3. Exchange and Write-Off of Stamps (Head Offices):

- o Postmasters can exchange **obsolete or useless postage stamps, revenue stamps, embossed envelopes, and postcards** at the treasury for serviceable ones, but envelopes/postcards must be in **complete packets**.
- o If quantities are less than a complete packet, permission must be obtained from the Superintendent to **write off their value** as "Unclassified payments."
- o A copy of this sanction order must be sent to the Audit office, and the items submitted with the schedule of unclassified payments.

#### 4. Exchange of Stationery:

- o Postmasters may exchange unwanted stationery (stamps, embossed envelopes, postcards) for others of different denominations, subject to Superintendent approval and complete packets condition.
- o Unwanted small quantities require a write-off order and audit notification after exploring use in other offices.

#### 5. Unfit Stamps and Stationery:

- o Defective or faulty manufacture items must be collected quarterly by Head Postmasters and returned directly to the Controller of Central Stamps Store, Nasik Road for exchange.

#### 6. Accounting for Exchanges and Write-Offs:

- o The value of obsolete/unwanted stamps sent for exchange or returned defective must be charged to **Unclassified payments**.
- o Receipt of fresh stamps in exchange is credited to **Unclassified receipts** with proper references to the original charge date.

#### 7. Sub-Office Procedure:

- o Useless, obsolete, unwanted, or defective stamps at sub-offices should be sent to the **Head Office** for disposal.

### Rule 45: Sale of Stamps and Reply-Coupons and Memo of Stamp Advances

#### 1. Sale of Postage Stamps:

- o Postmaster arranges for **all counter clerks and mail peons** to sell postage stamps to the public.
- o Class IV servants (who have given security and are not defacing stamps) may also sell stamps.
- o Certificated clerks in combined offices must sell stamps during telegraph branch hours.
- o Postmen generally **not required to sell stamps except in small towns/rural areas**; village postmen must sell while on beats.
- o Superintendent decides exceptions for postmen duties.

#### 2. Supply of Stamps:

- o Treasurer or sub-postmaster supplies postage stamps to selected officials, postmen, and mail peons for sale.

#### 3. Advance and Security:

- Postmaster fixes amount of stamp advance to each official, ensuring the **face value of stamps held does not exceed the official's security bond amount**.
  - Names and values of stamp advances are entered in a **memo** signed by the official as acknowledgment.
  - Stamp advances form part of the **cash balance** of the office. Officials must be ready to produce full amount in cash and stamps anytime.
4. **Surprise Checks:**
- Postmaster conducts **unscheduled surprise checks** of officials' stamp balances to verify genuineness and condition of stamps.
  - Results recorded in the **order error book** and submitted to Inspecting Officer.
5. **Money Realization and Replenishment:**
- Money collected from stamp sales by clerks is handed over to the treasurer at convenient fixed times.
  - Treasurer supplies fresh stamps to clerks equal in value to money received.
6. **Special Stamp Vendors:**
- In offices with authorized special stamp vendors:
    - Vendors may hold stamp advances up to their average daily sale, limited by security (3x for departmental vendors, 2x for extra-departmental vendors).
    - Surplus collections relieved periodically as per rule 23/1.
    - Postmaster checks vendor balances per surprise check rules.
    - Vendors must be present during busiest hours.
7. **Supply to R.M.S. Mail Offices:**
- Stamps may be supplied to R.M.S. mail offices with advance amounts fixed by Superintendent, R.M.S.
  - Officers in charge must give receipts countersigned by the Superintendent, R.M.S.
  - Receipts renewed annually and on transfer of charge.
  - Memo of stamp advances and receipts kept safely with reserve cash as part of stamp balance.
8. **Reply-Coupons:**
- Head postmaster decides clerks for selling reply-coupons, obtained from treasurer like stamps.
  - Reply-coupons must be **date-stamped** before sale.
  - Same clerks handle exchange of reply-coupons for postage stamps.
  - On currency devaluation, sale and exchange of reply-coupons are stopped until revised rates are communicated by the Director General.
9. **Sub-Office Procedures:**
- Stamp advances acknowledged in memo form part of stamp balances and kept in office safe.
  - Sub-postmasters perform duties related to stamp advances.
10. **Security of Stamp Boxes:**
- Officials must keep locked stamp boxes in office safe or treasury strong room at day end.
  - Treasurer issues receipts for boxes kept.
  - Officials attending late fee traffic after treasury hours may keep boxes in a strong cupboard outside safe.

#### **Rule 46: Maintenance of Register of Postal Stamps and Stationery**

1. **Applicability:**
- Applies to post offices receiving supplies of postal stamps and stationery **directly** from the treasury or the Controller of Stamps, Nasik.
2. **Register Maintenance:**
- Such post offices must maintain a **register** specifically for recording particulars of each supply received.
  - The register must be maintained using the **prescribed proforma**.
3. **Monthly Page:**
- Each page of the register should be earmarked for **one month**.
  - At the **end of the month**, totals of various items received must be calculated and struck off.
4. **Monthly Statement Preparation:**
- A **statement showing the totals** of the month should be prepared in **duplicate** (two copies).
  - This statement must be forwarded to the **Divisional Superintendent** on or before the **7th day of the following month**.
5. **Divisional Superintendent's Role:**
- On receipt of monthly statements from post offices under jurisdiction, the Divisional Superintendent will:
    - Compare the current month's figures with those of the **previous month**.
    - Compare the current month's figures with those of the **corresponding month of the previous year**.
    - Enquire into reasons for any **fluctuations** in quantities.
  - The duplicate copy of the statement, along with explanations for fluctuations (if any), is forwarded to the **Head of the Circle** by the **15th of the month**.
6. **Circle Office Role:**
- At the Circle level, consolidation of values of different items of postal stationery and stamps should be done.
  - This consolidated data will aid in **preparing annual forecasts** for the Circle.
7. **Notes:**
- **Note 1:** Register and statements need to be prepared **only** by those post offices receiving supplies directly from treasury or Controller of Stamps, Nasik.
  - **Note 2:** Circle offices should file statements treasury-wise, along with:
    - Copies of invoices relating to issues made to the treasury from the Central Stamp Store, Nasik.
    - Copies of indents for stamps and stationery submitted by treasury to Controller of Stamps.
    - Copies of plus and minus memoranda submitted by treasury to Accountant General.
  - **Note 3:** Refer to the Appendix of the P. and T. Financial Handbook, Volume II for details.

#### **Rule 47: Enquiry Regarding Value-Payable Articles**

1. **Right to Enquiry:**
- If the **sender or addressee** of a value-payable article makes a complaint about its **delivery or payment**, they are entitled to have an **enquiry** conducted.
2. **Complaint Requirements:**
- The complainant must provide **full particulars** of each value-payable article concerned.

- The complainant must pay the **prescribed fee** for each article by affixing postage stamp(s) to the complaint letter.
  - In case of official complaints by authorized officers, **service postage stamps** may be used.
  - The postage stamps must be **defaced with the date-stamp** by the office receiving the complaint.
3. **Forwarding of Complaint:**
    - The complaint, along with available information, should be forwarded to the **Superintendent** or **First Class Postmaster**, as appropriate, for action.
    - The complainant should be **simultaneously informed** about the transfer of the complaint.
  4. **Note 1 - Discretion to Start Enquiry Without Fee:**
    - The enquiry may be started **without waiting for the fee**, if the officer suspects fraud or immediate action is necessary.
  5. **Note 2 - Office Authorized to Deal with Complaints:**
    - If the post office is authorized to deal with complaints, it may initiate the enquiry and inform the complainant of the outcome.
    - The complaint should be **filed with the enquiry papers**.
  6. **Refund of Fee:**
    - If the complaint is found to be **well-grounded**, the fee paid by the complainant for that article should be **refunded**.
    - The refund is sanctioned by written authority of the **Superintendent** of the posting office jurisdiction, unless the **postmaster** is authorized to sanction it.

#### **Rule 48: Registers and Statements of Complaints**

1. **Register of Complaints:**
  - Maintained by **First Class Head Offices** Postmasters.
  - Uses the prescribed proforma **C.P.T.-1**.
  - The first page contains column headings pasted; subsequent pages may have only column numbers.
  - Records **all complaints received directly from the public** and those **transferred from other offices** for disposal.
2. **Monthly Statement of Complaints:**
  - Prepared on the **1st of each month** by first class postmasters.
  - Uses form **Cpt-3** prepared **in duplicate** via carbon paper.
  - **Top copy:** Retained for office records.
  - **Lower copy:** Submitted to the Superintendent as the official **statement of complaints**.
3. **When No Complaints Exist:**
  - If no complaints are pending, **no blank statement** is submitted.
  - Instead, a **memorandum** is sent stating that no statement has been submitted because it would be blank.
4. **Contents of the Statement:**
  - Includes details of all **complaints pending at the end of the last month**.
  - Uses the **original serial numbers** from the complaints register against pending complaints.
  - Includes a **monthly summary** with the following details:
    - (i) Pending last month
    - (ii) Received during the month
    - (iii) Total for disposal
    - (iv) Disposal during the month
    - (v) Balance pending
5. **Sub-Postmasters' Procedure:**
  - Sub-postmasters must follow the procedure as per the **Note below rule 145 of the Posts and Telegraphs Manual, Volume V**.
6. **Note for Second Class and L.S.G. Sub-Postmasters:**
  - If authorized to deal with complaints, they will follow the **same procedure** as described above.

#### **Rule 48.A: Inward Correspondence Register for Public Complaints**

1. **Offices Required to Maintain Register:**
  - All **Head Offices**.
  - Sub-offices headed by officials of **Gazetted rank**, or those in **Higher Selection Grade (HSG)** or **Lower Selection Grade (LSG)**.
2. **Purpose of the Register:**
  - To enter all references related to **Public Complaints**.
3. **Entries to be Made in the Register:**
  - (1) All references bearing the file mark **CR** received from any office.
  - (2) All **Search Bills**.
  - (3) All **Value Payable (V.P.) Calls** received.
4. **Form Used:**
  - Use the **Outward Correspondence Register (Form Corr.-9)** with necessary modifications to the headings for inward references.
5. **Supervision and Monitoring:**
  - The **Head of the Office** or a specifically authorized officer must personally review the register **once a week** (suggested every Saturday evening).
  - The review is to ensure all references received have been **promptly answered**.
  - The Head of the Office should carry out **frequent test checks** to verify that all references of the above categories received in the dak (mail) are duly entered in the Inward Correspondence Register.

#### **Rule 48.B: Suggestions Complaint Book**

1. **Complaint/Suggestion Book (M.S. 94):**
  - Maintained by **all post offices**.
  - Should be **readily available** to the public **without their having to ask**.
  - Used to record **any complaint or suggestion** regarding postal services.
2. **Daily Examination by Head of Office:**
  - The **head of the office** must examine the book **at the end of each day**.
  - Complaints or suggestions that can be **resolved immediately** by the head of office should be settled **then and there**.
  - The **action taken** must be noted, signed, and dated by the head of the office.
  - The **complainant must be informed** about the action taken.
3. **Forwarding Unresolvable Complaints:**
  - If the head of the office **cannot resolve the complaint**, an extract of the complaint/suggestion should be:

- Forwarded to the **immediate superior officer** for necessary action.
- Sent under **registered cover** (registered letter).
- A remark recorded in the complaint book such as:  
"extract forwarded to ..... under RL No..... dated ....."

- The complainant should be **intimated accordingly**.
- The head of the office must ensure that the **final disposal** of the complaint is received and noted in the book.

#### 4. Role of Supervising Officers:

- Supervising officers visiting the office must:
  - **Sign below the last entry** of the complaint book.
  - Add their **designation and rank**.
  - **Examine** if the head of the office is **examining the book properly**.
- If proper and prompt action is **not being taken**, they should:
  - Take **immediate action on the spot**, or
  - Note the complaint and issue **necessary orders at the earliest opportunity**.

#### Rule 48.C: Book of Information

##### 1. Maintenance of Book of Information (M.S. 104):

- Every **Head Office and Sub Office** must maintain a **Book of Information (Form M.S. 104)**.

##### 2. Custody of the Book:

- The book should be kept **up-to-date** at all times.
- It must be retained in the **personal custody of the Postmaster or Sub Postmaster**.

##### 3. Inspection:

- **Inspecting officers** will call for this book during inspections.
- They will examine it carefully to:
  - Ensure it is **properly maintained and up-to-date**.
  - Check whether the **traffic in the office is improving** based on the information recorded.

#### Rule 49: Service Books and Service Rolls

##### 1. Custody Responsibility:

- In Head Offices, the **Head Postmaster** is responsible for the **safe custody** of service books and service rolls of all postal establishments within his jurisdiction, including the Superintendent's establishment.
- He is also responsible for **all duties connected** with these service records as assigned by relevant rules.

##### 2. Verification of Service Rolls in First Class Head Offices:

- The **Superintendent** is **not required** to check and verify service rolls.
- The **Postmaster must personally verify service rolls every month** as per **clause 25 of rule 239, Posts & Telegraphs Manual, Volume VIII**.
- This monthly verification by the postmaster is the **only verification required**.

##### 3. Certification by Postmaster:

- After verification, the postmaster must submit a certificate to the Head of the Circle in this format:  
"Certified that I have checked and attested the entries in the service rolls of the officials under the jurisdiction of this head office up to and including the month of (month and year) in accordance with clause 25 of rule 239 of the Posts and Telegraphs Manual, Volume VIII, and that they are correct in every particular."

##### 4. Role of Accountant:

- The **accountant is responsible** for the **correct writing-up** of entries in service rolls for the postmaster's verification.
- The accountant may **seek assistance from clerks** if needed.

##### 5. Delegation in Presidency Offices:

- In the Presidency offices of **Calcutta, Bombay, and Madras**, the postmaster's duties regarding verification may be **delegated to a gazetted officer**.
- The head of these offices must attest the certificate submitted by these gazetted officers after verification is completed.

#### Rule 50: Postmaster's Order Book (M.S. 1)

##### 1. Purpose:

The Postmaster's Order Book is maintained in Head Offices to record:

- Tests applied to the work of any department, postmen, or village postmen.
- Temporary arrangements during absence of clerks, postmen, etc.
- Unusual occurrences in the office.
- Orders by the Head Postmaster for regulating the office that need to be recorded.
- Results of quarterly stock examination of bags.

##### 2. Entry Requirements:

- Every entry must be **initialed and dated** by the Head Postmaster and by the official(s) concerned.

##### 3. Special Case for First Class Head Offices:

- Group officers maintain order books for their respective departments.
- They record remarks related to the postmaster's duties assigned to them.

##### 4. Tests to be Recorded in the Order Book:

- (a) Posting of test letters in outside letter-boxes (Rule 73).
- (b) Monthly examination of sorting clerks on sorting lists; occasional examination of mail bags prepared for dispatch (Rule 72).
- (c) Check of articles returned as undeliverable by postmen (Rule 123).
- (d) Examination of contents of postmen's bags (Rule 123).
- (e) Detailed examination of articles in the deposit case (Rule 125).
- (f) Occasional examination of articles redirected in Deposit department (Rule 125).
- (g) Twice monthly examination of articles received as undeliverable from sub and branch offices (Rule 40).
- (h) Examination of village postmen's registers and visit books (Rules 39 and 97).
- (i) Monthly examination of the sub-account clerk in the village sorting list (Rule 5).
- (j) Monthly examination of delivery clerks and sorting postmen in delivery branches, and deposit and sorting cases for crevices (Rule 96).
- (k) Monthly examination of sorting postmen in sorting letters for town delivery.

- (l) Examination of locks in use.
- (m) Examination of uniforms and kits.
- (n) Examination of stamps and seals.
- (o) Examination of stamp advances with clerks and vendors (Rule 45(4)).

#### 5. In Sub-offices:

- These entries are made in the **error book** instead of the order book.

### Rule 51: Notices of Hours of Business

#### 1. Definition:

- "Hours of business" include:
  - Hours fixed for **delivery and despatch of mails**
  - Hours for **transaction of business with the public**

#### 2. Types of Notices and Their Issue:

- **Head offices and important sub-offices:**
  - Two separate notices supplied by the Superintendent:
    - One showing hours for **delivery and despatch of mails** (Form M-12)
    - One showing hours for **transaction of business with the public** (Form M-6 (a))
  - Both notices are printed in **large bold type** in **English and Regional language**.
- **Less important sub-offices:**
  - A **consolidated single notice** in Form M-6 supplied by the Superintendent.
- **Branch offices:**
  - Notice in Form M-6(c) supplied by the Inspector.

#### 3. Display of Notices:

- All notices should be **neatly framed** and **hung conspicuously** in the verandah or outside the post office.

#### 4. Alterations to Hours of Business:

- Postmaster **cannot alter** the notice themselves.
- If alteration is needed (due to mail service changes etc.), postmaster must **submit a proposal** for alteration to the officer who supplied the notice.
- The Superintendent or Inspector who issued the notice:
  - Will issue a **revised notice** if changes are extensive.
  - Or **authorize the head of office** to make slight corrections with reference to order number and date.

#### 5. Special Cases:

- In head offices, if the change concerns a sub-office or mail line, the postmaster must send the proposal to the Superintendent.
- **Note:**
  - For **first-class head offices**, the postmaster **may issue notices of hours of business themselves**.
  - In **sub-offices**, notices need not be framed; they may be **affixed to a notice-board** supplied for the purpose, placed where protected from wind and rain.

### Rule 53: Interruptions of Mails During Transit by Railway

#### 1. Notification of Delay:

- When railway mails are delayed or likely to be delayed seriously due to break, accident, or misconnection, the **Head of the Circle** will inform postmasters at important stations affected.
- Information communicated will include:
  - Which mails are affected
  - Probable duration of the delay
  - Whether a local public notice should be issued

#### 2. Local Notices:

- If ordered by the Head of the Circle, the postmaster must issue a **local notice** with all particulars as instructed.
- Copies of this notice should be:
  - Distributed by postmen at the next mail delivery after receipt of the order
  - Affixed to the post office notice board and also at notice boards of relevant town sub-offices

#### 3. Notice of Misconnection:

- At junction stations where mail trains fail to connect, **sorting sections** working from those stations must place in every mail bag a **notice of misconnection (Form M-17)**.
- This notice details:
  - Which trains missed connections
  - Which mails were not received as a result

#### 4. Preservation of Notices:

- Notices of misconnection must be kept carefully for **six months**.
- Postmasters will refer to these notices when dealing with complaints or inquiries about lost or delayed articles.

### Rule 53-A: Treatment of Air Mails in Case of Accident to an Aeroplane

#### (1) Immediate Action at Accident Site

- If an aircraft carrying mails meets with an accident and cannot continue:
  - Mail staff on board must deliver the mails to the **nearest head or sub-post office** or an office suitable for re-forwarding.
  - If the staff is unable, the nearest post office should take steps to collect the mails quickly.
- **Preliminary Report:**
  - Sent by **telegram** to:
    - Divisional Superintendent
    - Head of the Circle
- If **foreign mails are involved:**
  - Inform the nearest **Indian Office of Exchange** by telegram.
  - Send salvaged mails to the Office of Exchange for disposal as per **Rule 125 of the Foreign Post Manual**.
- **Inventory:**
  - Prepare a **detailed inventory** of salvaged mails mentioning:
    - **Country of origin**

- **Destination**

- Office of Exchange is responsible for informing all previous airports or administrations about the fate of the mail.

**(2) Action by Receiving Post Office**

- The **Head Postmaster or Sub-Postmaster** must:
  - **Check the mails.**
  - **Repair damaged unregistered articles** as per **Rules 192 to 207 of the P&T Manual, Volume V.**
  - Forward the mails to destination offices using the **quickest air or surface route.**

**(3) Verification and Communication**

- The postmaster must prepare a **Verification Note** mentioning:
  - Details of the accident (from the pilot/aircraft staff).
  - Result of mail verification.
  - Disposal actions taken.
- **Send Verification Note to:**
  - **Inland mails:**
    - Destination offices.
    - Office of origin (copy).
  - **Foreign mails:**
    - Two copies to the concerned **Indian Office of Exchange:**
      - One copy retained.
      - One forwarded to the foreign office of origin.
- If the **head office itself is the Office of Exchange**, it will communicate directly with the foreign offices.
- A copy is also sent to the **Divisional Superintendent.**
- Send by the **fastest route (air/surface).**

**(4) Telegraphic Information to Foreign Administrations**

- The **Office of Exchange** must inform:
  - The **postal administration of the country to which the aircraft belongs.**
  - All concerned administrations (origin or destination) by **telegram** about the condition of mails.

**(5) Cost Recovery**

- The **operating airline/company** is liable for:
  - **All expenses** incurred by the Postal Department for:
    - Recovering mails.
    - Transporting mails from the crashed plane to the post office.
- Post offices must report these expenses to the **Head of the Circle** for **recovery from the operating company.**

**Rule 54: Submission of Memorandum of Disbursement of Pay and Allowances**

**(1) Timeline and Procedure for Submission**

- **Memorandum of Disbursement of Pay and Allowances** (including **Travelling Allowance**) must be submitted by:
  - **5th of the following month** to which it relates.
- Submit to:
  - **Superintendent of Post Offices** (if under division).
  - **Head of the Circle** (if the post office is directly under Circle control).
- Must be sent **under registered cover on service.**
- Accompany with:
  - **Acquittance Rolls** for:
    - Pay disbursed.
    - Travelling Allowance disbursed.

**EXCEPTION:**

- If a payment of **over ₹100** is made to a **non-postal official:**
  - Do **not** send the receipt with the memorandum.
  - Instead, note in the **Acquittance Roll:**
    - *"Receipt sent to the Audit Office with the establishment bill."*

**(2) Responsibility of Head Postmaster**

- The **Head Postmaster** is personally responsible to:
  - Ensure that all documents (Memorandum, Acquittance Rolls, Receipts) are **complete.**
  - Ensure **no delay** in dispatching these documents.

**(3) Return After Check**

- After checking, the **Superintendent or Head of Circle** will:
  - Return the **Acquittance Rolls and Receipts** along with the **attested Memorandum** (signed by them).
- **Head Postmaster's Duty:**
  - Verify that the **returned Acquittance Rolls and Receipts are complete** by cross-checking with the entries in the Memorandum.

**(4) Authority to Sign the Memorandum**

- In **Circle Office**, the **Head Clerk of the Accounts Section** may sign the:
  - **Memorandum of Disbursement of Salaries and Travelling Allowances** (*Form A.C.G. 26*) on behalf of the:
    - **Postmaster-General** or
    - **Director of Posts and Telegraphs.**

**Rule 55: Filing of Acquittance Rolls and Other Documents Returned by Superintendent or Head of Circle**

**(1) Filing Procedure**

- On receiving documents back from the **Superintendent or Head of Circle:**
  - **Acquittance rolls and receipts for travelling allowances** should be filed in **monthly bundles.**
  - A **note** should be recorded against the entries concerned in the **Memorandum of Disbursement of Pay and Allowances.**
- Other acquittance rolls, receipts, and documents:
  - Should be kept **loose and unfolded in cardboard covers** until the **end of the calendar year.**
- At year-end:
  - Acquittance rolls, receipts, and their related memoranda should be **bound into books.**

**(2) Cost and Approval for Binding**

- An estimate of binding costs must be submitted to:
  - Superintendent or
  - Head of the Circle, as applicable.
- Approval must be obtained before binding.

**(3) Binding Requirements**

- Binding must be:
  - Strong and secure.
  - Done within the post office premises.
- The binder is not permitted to take the documents outside.
- In case of different sizes:
  - Place two small forms side by side to match the size of larger forms.
- Ensure:
  - No written matter is hidden or damaged by the binding paper.
- The Head Postmaster is personally responsible for:
  - Proper binding.
  - Timely completion.
  - No loss of documents.

**Rule 55-A: Guarantee for Cheques in P&T Transactions****✓ Applicability**

- When members of the public wish to pay postal or telegraph dues (excluding telephone dues) through certified cheques, including:
  - Money order payments.
  - Purchase of Indian Postal Orders (IPO).
  - Payments for Value Payable (VP) articles.
  - Customs duty on delivered articles.
  - Excludes payments for Post Office Certificates.

**✓ Guarantee Requirement**

- The guarantee form must be obtained as per Clause 91 of the Post Office Guide.
- Guarantees must be:
  - Filed properly.
  - Indexed systematically.

**✓ Renewal Process**

- A reminder for renewal should be issued:
  - One month before the expiry date.

**✓ For Large Offices (e.g., Presidency Offices)**

- Copies of guarantees should be provided to all departments where such cheques might be received for Postal and Telegraphs transactions.

**Rule 55-B: Collection of Renewal Premiums on LIC Policies Through Post Offices****✓ Applicability**

- Applicable to rural post offices doing Savings Bank work.
- Only those offices authorized by the Head of the Circle in consultation with LIC.

**✓ Procedure to be Followed****(1) At Branch Office/Sub Office:**

- Policyholder must produce:
  - LIC's Renewal Premium Notice, or
  - Identity Certificate (Specimen 'A').
- Postmaster/Sub Postmaster will:
  - Accept only the exact premium amount mentioned.
  - Accept interest/late fee if applicable (show separately on receipt).
  - No other charges are to be accepted.
- Issue a Temporary Receipt (Specimen 'B'):
  - Prepared in triplicate by carbon process.
  - Details:
    - Policy Number.
    - Name of the LIC Branch/Unit.
    - Policyholder's name.
    - Amount tendered (with breakdown if late fee/interest).
  - Receipt handling:
    - 1st copy: Given to policyholder (date-stamped and signed).
    - 2nd copy: Sent to the Account Office (with entry in B.O. Daily Account).
    - 3rd copy: Office copy retained at B.O./S.O.
- Amount credited in accounts under a new head:
  - "Collection on behalf of LIC" in the B.O./S.O. Account.

**(2) At Account Office (S.O./H.O.):**

- Prepare a Daily Journal (Specimen 'C') in triplicate.
- Forward:
  - Second copies of receipts + First two copies of the Journal to the Head Office.
- Check:
  - No LIC receipts are mixed with PLI collections.
  - Serial continuity of receipt numbers (no gaps).

**(3) At Head Office:**

- Prepare a Daily Consolidation Sheet (Specimen 'D') in triplicate.

- Handling of documents:
  - If LIC branch is **local**, LIC collects documents daily.
  - If LIC branch is **non-local**, send by **Registered Post** on:
    - **1st, 8th, 16th, and 24th** of each month.
- Consolidation will show:
  - **Daily totals** (number of receipts and amounts).
  - **Monthly progressive totals.**
- Send:
  - **Triplicate copy** to Audit as proof of credit in HO accounts.

#### (4) Remittance to LIC:

- On the **1st of next month**:
  - Calculate **total collections for the month.**
  - Deduct **commission of ₹0.50 per receipt** for the post office.
  - Payment method:
    - **Cheque**, if HO is cheque-authorized.
    - **Cash**, if LIC's authorized representative collects (after verifying identity/signature).
    - **Bank deposit**, if LIC office is not local.
- LIC provides a **stamped receipt** for payments made.

#### (5) Accounting Entries:

- **Receipts Side of Cash Account:**
  - New head: "**Collection on behalf of LIC**" (Column 12-A, handwritten).
- **Payments Side of Cash Account:**
  - New head: "**Payments to LIC of premia collections**".
- Prepare a **Schedule (Specimen 'E')** in triplicate:
  - **1st copy:** Audit (with LIC stamped receipt if applicable).
  - **2nd copy:** Given with cheque or to LIC representative.
  - **3rd copy:** HO's office copy.

#### (6) Forms and Supplies:

- LIC supplies:
  - Receipt books.
  - Journal forms.
  - Consolidation sheets.
  - Payment schedules (Specimen 'E').
- **Receipts are accountable forms.**

#### (7) Record Preservation:

- **B.O./S.O.** must preserve:
  - **Receipts and Journals for 3 years.**
- Purpose:
  - Available for inspection by:
    - **Executive officers.**
    - **Audit officers.**

