



STANDARD OPERATING PROCEDURE

(Revised)

CONTRACTUAL CUSTOMER MANAGEMENT

(Booking/Billing/Settlement/Apportionment)

(Applicable till all the provisions are made in APT)

(With Modified Account Codes for CGST/SGST/UTGST/IGST)

Mail Business Division

Dak Bhawan, New Delhi

(3rd February 2026)

1. Introduction

Contractual Customers of Department of Posts are registered either as Advance Customer (Pre-Paid) or BNPL Customer (Post-Paid). Majority of the revenue is earned through these Contractual Customers. Contractual Customers may be limited to one Booking Office, Multiple Booking Offices within the same Circle (Circle Account Facility- CAF) and Multiple Booking Offices in Multiple Circles (National Account Facility- NAF)

2. Background

After implementation of APT, the revenue from Contractual Customers was not properly accounted and reflected in e-Lekha and also revenue apportionment for NAF Customers was not being done. PAF Wing vide PA/CSI/02/182/25L03850 dated 03.12.2025 issued clarification on revenue apportionment and GST Invoicing. However, Circles raised concerned on non-apportionment of revenue to their Circles. An in-depth analysis was made in Delhi Circle at Sarojininagar HO and AMPC, Delhi by a Team of Officers from MB Division, PAF Wing, Delhi Circle to analyse the issues being faced.

3. Issues / Challenges:

The following Operational and Technical issues came to light in the Contractual Customer Booking/Invoicing/Discount/Settlement/ Apportionment etc., This is applicable to all types of Contractual Customers and not limited to NAF Customers only.

A. At the time of Booking:

- (a) Customer ID is selected wrongly
- (b) Wrong Excel File is Uploaded
- (c) Double Booking due to APT slowness
- (d) Soft Copy upload is treated as manual booking by APT
- (e) Non-Cancellation of the wrong booking in APT
- (f) Bookings in SAP by non-migrated Offices to APT
- (g) Non-availability of all Customer Details for booking

B. Invoicing :

- (a) Due to the incorrect Booking details in APT, billing is incorrect
- (b) Discount applied by the system is incorrect during to incorrect booking data, due to operational and technical issues.
- (c) Only one GST Invoice is generated for all booking locations in case of NAF Customers (BNPL & Advance)
- (d) Generation of Manual Invoice due to incorrect billing by the APT System. *These manual invoices are either more or less than the APT generated invoices.*

C. Invoice Settlement & Accounting:

- (a) **Advance Customers:** GST Invoices are generated by APT System based on the booking data as available in APT. These Invoices are cleared and Revenue along with GST is accounted in the Office of Bill generation, by adjusting the advance deposit of the Customer, without manual intervention.

If manual invoice is prepared, there will be differences in amount in the APT generated invoice. Hence, the Revenue & GST accounted based on APT Invoice is either less or more than the manual invoice amount. This leads to incorrect Customer balances in APT.

- (b) **BNPL Customers:** GST Invoices are generated by APT System based on the booking data as available in APT. These invoices are cleared manually by selecting the bill in APT System on receipt of Cash/Cheque (after clearance) /Online Credit. Revenue and GST is accounted at the Office where invoice is generated in APT.

If manual invoice is prepared, there will be differences in amount in the APT generated invoice. Due to the differences, invoice could not be settled, and Revenue & GST could not be accounted. The amount is lying in Postmaster's Account.

D. GST Invoicing

GST Invoice is raised with the GSTIN of Booking location in respect of Customers other than NAF Customers. In respect of NAF Customer, the invoice is raised with the GSTIN of the Nodal Office for all the bookings at locations across various Circles. *However, relevant State/UT GST is associated with the revenue of Department*

4. Scenarios and mitigation

Considering the shortfalls/ issues as mentioned above, the following actions may be taken by the stake holders concerned, till a comprehensive automated processes are built in APT System. This has reference to the PAF Wing Letter No: PA/CSI/02/182/25L03850 dated 03.12.2025.

(A) Discrepancy in APT Invoice - Issue of Manual Invoice

Manual Invoice is issued in two scenarios and is applicable to Advance & BNPL Customers

- (a) Discrepancy in APT Generated invoice
- (b) Booking Location wise Invoices for NAF Customers

If any discrepancy is identified in the Invoice generated by APT, a manual invoice with correct details to be issued (Excel Format attached as Annexure-I), by the Booking Office where the APT Invoice is generated.

CAF/NAF Customers:

- (i) In respect of CAF/NAF Customers, the Nodal Office will provide the Customer Wise APT generated invoice to all Booking Locations as per the details available in the annexure to the Invoice
- (ii) Booking Locations will check the correctness of the Booking details.
- (iii) In case of any discrepancy, the actual figures are to be arrived, and a draft manual Invoice is prepared by the booking location
- (iv) Even if no discrepancy is found by the Booking location, a draft manual Invoice is prepared by the booking location, with the same figures as available in Nodal Office Invoice related to the Booking location.
- (v) The draft invoice will be communicated to the Nodal Office, by the Booking Location
- (vi) Nodal Office will consolidate all the invoices details and arrive at the discount rate applicable to the Customer, for the month.
- (vii) Apply the same discount rate for all Booking location-Wise Invoices
- (viii) Prepare the Booking Location wise GST Invoices for the Customer.
- (ix) Send the Booking Location Wise Invoices to the Customer, with a copy to the Booking Location
- (x) All Booking Location shall file the GST Returns based on the manual invoices
- (xi) For the returns already filed, Credit Note / Debit Note as the case may be, is to be issued by the Nodal Office's GSTIN, to reduce the revenue and associated GST, paid to GST Department.

Note: Manually issued invoices shall be supervised by the Divisional Office and check for correctness.

(B) Accounting Adjustment for Manual Invoices – Advance Customers

The difference amount with GST with shall be posted by the Booking location in APT through Misc. Transaction entry as mentioned below:

As the APT Generated Invoice value + applicable GST is auto settled and accounted by the APT System, only the difference amount in Revenue and applicable GST is to be posted manually, by the

SI	Receipt Side	Payment Side (Receipt Side for TE)	Action By	Method of Posting	Remarks
1	<<Service Account Code>> 1201xxxxxx	8446001200 Advance Deposit- Mail Operations_Cleared	(a) Booking Location, if it is not CAF/NAF Customer (b) Nodal Office , in case of CAF/NAF Customer	Misc. Transaction option in APT	If the APT Invoice value is less than the Manual Invoice
	CGST_Courier Services 8661000100				
	SGST_Courier Services 8661000200				
	UTGST_Courier Services 8661000300				
	IGST_Courier Services 8661000400				
2	8446001100 Advance Deposit- Mail Operations	<<Service Account Code>> 1201xxxxxx	(a) DDO of the Booking Location, it is not CAF/NAF Customer (b) In case of CAF/NAF Customer, DDO of the Nodal Office	▪ Through Transfer Entry by DDO in APT ▪ Booking Location to intimate the details to their DDO ▪ PAO to approve the TE in APT	If the APT Invoice value is more than the Manual Invoice
		CGST_Courier Services 8661000100			
		SGST_Courier Services 8661000200			
		UTGST_Courier Services 8661000300			
		IGST_Courier Services 8661000400			

Note-1: If APT invoice is correct, no accounting adjustment, as above

Note2: Raise a support desk ticket by the Office which posted the account adjustment as above, with complete details to CEPT, with a request to update the Customer Balance by adding/deducting amount in Customer Ledger, to avoid calculation of penalty. An error book entry may be posted in APT with Support Desk Ticket No.

(C) Accounting Adjustment for Manual Invoices – BNPL Customers

The difference amount with GST with shall be posted by the Booking location in APT through Misc. Transaction entry as mentioned below:

As the APT Generated Invoice value + applicable GST is different from the actual amount received, APT invoice cannot be cleared. Hence, the total manual invoice value is to be posted in Revenue and applicable GST in APT, as below

Sl	Receipt Side	Payment Side	Action By	Method of Posting	Remarks
1	RSAO_Remittances_Credit 8782000600	8677000200 Remittance to Bank _Cleared Cheque (or) 8677000300 Remittance to Bank _Electronic Mode (By attached CDDO)	By the attached CDDO where the money is received	Misc. Transaction option in APT	The amount received is communicated to the Booking Location/ NCDDO Concerned
1(a)	<<Service Account Code>> 1201xxxxxx CGST_Courier Services 8661000100 SGST_Courier Services 8661000200 UTGST_Courier Services 8661000300 IGST_Courier Services 8661000400	RSAO_Remittances_Debit 8782000500 (in Case the Booking Location is not the CDDO)	(a) Booking Location, if it is not CAF/NAF Customer (b) Nodal Office, in case of CAF/NAF Customer	Misc. Transaction option in APT	Total Manual Invoice Value + GST to be posted
1(b)	Same as 1(a) above	8677000200 Remittance to Bank _Cleared Cheque (or) 8677000300 Remittance to Bank _Electronic Mode (In Case Booking Location itself is a CDDO)	(a) Booking Location, if it is not CAF/NAF Customer (b) Nodal Office, in case of CAF/NAF Customer	Misc. Transaction option in APT	Total Manual Invoice Value + GST to be posted

Note-1: If APT invoice is correct, no accounting adjustment, as above

Note2: Raise a support desk ticket by the Office which posted the account adjustment as above, with complete details to CEPT, with a request to mark the APT invoice as settled and resetting the Credit Limit, to avoid calculation of penalty. An error book entry may be posted in APT with Support Desk Ticket No.

(D) Apportionment of Revenue - NAF Customers between Circles

- (i) Apportionment of Revenue is done through Transfer Entry Option in APT by the DDO of the Nodal Office. This applies to both categories of Customers viz., **Advance and BNPL Customers**
- (ii) Any amount pending for apportionment shall be processed as mentioned in this section.
- (iii) The Revenue amount after discount (**Net amount**) with the associated **GST on the net amount**, pertaining to the other Booking Location shall only be transferred.
- (iv) If Nodal Office is not the DDO, the details of apportionment to be done for each Customer and Booking Location of Other Circles are to be intimated to their respective DDO
- (v) DDO (can be either CDDO/NCDDO of the Nodal Office) shall post Transfer Entries in APT for each other Booking Location separately and submit to PAO
- (vi) PAO shall verify the transfer entry and approve in APT
- (vii) DDO shall forward the "Transfer Entry Report" generated in APT, to the respective booking location of other circle, with a copy to the CO/RO/DO/PAO of both the Circles
- (viii) Booking location of other Circle shall post transaction in APT through Misc. Transaction Option to account the Revenue and applicable GST
- (ix) Divisional Offices of the respective DDOs shall monitor the apportionment and ensure that the revenue and GST is accounted properly. Filing of GST Returns in time, by the respective GSTIN shall also be ensured

Transfer Entry Posting by Nodal Circle DDO

(Net Revenue + GST on Net Revenue)

SI	Deduct from Receipt Side through Transfer Entry	Receipt Side	Action By	Method of Posting	Remarks
1	<<Service Account Code>> 1201xxxxxx	RSAO_Remittances_Credit 8782000600	DDO of the Nodal Office	Transfer entry	Separate Transfer Entries for each Customer & Booking Location to identify the apportionment distinctly. Remarks to be mentioned clearly to identify the reason for apportionment
	CGST_Courier Services 8661000100				
	SGST_Courier Services 8661000200				
	UTGST_Courier Services 8661000300				
	IGST_Courier Services 8661000400				

Miscellaneous Transaction Entry in APT by the Booking Location

(Net Revenue + GST on Net Revenue)

SI	Receipt Side	Payment	Action By	Method of Posting	Remarks
1	<<Service Account Code>> 1201xxxxxx	RSAO_Remittances_Debit 8782000500	DDO of the Nodal Office	Transfer entry	Separate Transfer Entries for each Customer & Booking Location to identify the apportionment distinctly. Remarks to be mentioned clearly to identify the reason for apportionment
	CGST_Courier Services 8661000100				
	SGST_Courier Services 8661000200				
	UTGST_Courier Services 8661000300				
	IGST_Courier Services 8661000400				

5. Stake Holders

- (a) Booking Location
- (b) Nodal Office for CAF/NAF Customers
- (c) DDO of Booking Location
- (d) DDO of Nodal Office for CAF/NAF Customers
- (e) Divisional Office of DDOs
- (f) Regional / Circle Offices of the DDOs
- (g) Postal Accounts Office
- (h) CEPT

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