

ACCOUNTING OF TDS AT POST OFFICES IN APT(IT 2.0)

TDS related Office Accounts, Finacle GLs and Account Codes

Finacle GL	Finacle GL Description	Finacle office account	Account Code	Account Code Description
36012	TDS Deduction on NSS 87 Withdrawal	SOL ID+0041	9421001100	IT TDS on withdrawal of NSS under Section-194 EE
36014	TDS deduction on SCSS Interest	SOL ID+0293	9421000400	IT TDS from Interest Payments under 194-A
36015	TDS Collection - Agent	SOL ID+0321	9421000500	IT TDS from Commission, Brokerage under 194-H
36016	TDS for Cash Withdrawal	SOL ID+0033	9421000800	IT TDS on Cash withdrawals under 194-N

Accounting of TDS in IT 1.0 & IT 2.0 (APT) Vide SB order No.12/2025

Scenario	SAP (IT1.0) Daily Account	APT (IT 2.0) Daily Account (w.e.f 15.05.2025)
TDS deductions	Accounted in the SOL where the account from which TDS deducted	(i) TDS deduction on withdrawals under Section 194N and TDS deductions on the periodical interest credits under Section 194A will be accounted at CPRC. (ii) TDS deductions at the time of counter transaction will be accounted at the post office where the transaction is initiated
Agent Commission including TDS	Accounted in the SOL where the Agent commission credit Account stands	All the transactions will be accounted at the post office where the transactions are initiated

Accounting Procedure of Finacle Data in APT (IT 2.0)

With reference to the Standard Operating Procedure (SOP) for the generation of the CBS file for APT 2.0, post offices must ensure that the CBS Finacle figures reflected in the DTR are tallied with the reports mentioned below.

Six new reports are deployed in Finacle for tallying CBS SAME DAY Accounting data in APT 2.0 daily account. These report(Today) can be generated only after execution of CSMDAY menu . For current date, consolidation and GL wise detailed report are to be generated in Finacle Production environment.

1. GL IT2.0 Transaction Report - Consolidated (Today)
2. GL IT2.0 Transaction Report - Detailed (Today)
3. GL IT2.0 Report GL Wise - Consolidated (Today)

For generation of previous day data, following reports from Finacle MIS server to be used

1. GL IT2.0 Transaction Report - Consolidated (Previous Day)
2. GL IT2.0 Transaction Report - Detailed (Previous Day)
3. GL IT2.0 Report GL Wise - Consolidated (Previous Day)

Proper Accounting of CBS Data

1. Generate GL IT2.0 Transaction Report - Consolidated(Today) from Finacle.
2. When fetching the CBS data, ensure that the figures reported in the GL IT 2.0 Transaction Report - Consolidated (Today) are reflected in the data fetched and are accepted to reflect in the DTR.
3. **Any type of Finacle transaction should not be posted manually in APT (IT 2.0)** as the CBS-APT integration is in place
 - For reference, the entries accounted in the **GL IT 2.0 Transaction Report - Consolidated (Today)** and manually posted in the DTR are depicted in next slides as Scenario 1 and Scenario 2.

Scenario-1: Proper Accounting of 194A (Finacle GL 36014 Account Code : 9421000400 IT TDS from Interest Payments under 194-A)

Post Office TDS Report - Detail of Anna Road HO



INDIA POST Post Office TDS Report - Detail

From Date : 30-09-2025
To Date : 30-09-2025
Set/Sol ID : 60000200
PAN Number :
Product Group : SCSS

ANNA ROAD H.O

Scheme : SCSCM

S.No	Account Number	Account Holder Name	PAN Number	Amount Paid	TDS Deducted	TDS Refund
	14922772939	NARENDRAN T T	AAAPN8006H	5,550.00	555.00	0.00
	23891125043	ZARINA M	AAAPZ2525P	30,000.00	12,150.00	0.00
	33245537393	R RAJENDRA LODHA	AABPL4174H	10,250.00	10,312.00	0.00

Total Interest : 342,500.00
Total Tax : 34,250.00
Total Refund : 0.00

Scenario-1: Proper Accounting of 194A (Finacle GL 36014 Account Code : 9421000400 IT TDS from Interest Payments under 194-A)

GL IT 2.0 Transaction GL wise Report - Consolidated(Previous Day) of Anna Road HO



INDIA POST

GL IT2.0 Transaction GL Wise Report - Consolidated(Previous Day)

Run Date : 10/10/2025 2.46 PM

Tran Date : 30-09-2025

Sol ID : 60000200

Set ID / Desc : TAMI2 - TAMI2

Sol ID / Desc : 60000200 - Anna Road H.O

S.No	GL Sub Head Code	IT2.0 A/C Code	IT2.0 Acct Code Desc	Deposits (Cr)	Withdrawals (Dr)
1	24023	8671004900	POSB Payment Cheque requested	10,885.00	0.00
2	24023	8671005100	POSB/SC Closure Proceeds through Cash	0.00	10,885.00
3	24033	8782000900	RSAO_POSB_GRID_Debit	0.00	330,000.00
4	30001	8001000200	Post Office Savings Bank Account -Payments	0.00	5,396,026.00
5	30001	8001000100	Post Office Savings Bank Account -Receipts	43,500,833.00	0.00
6	30010	8001000400	Post Office Recurring Deposits -Payments	0.00	2,400.00
7	30010	8001000300	Post Office Recurring Deposits -Receipts	321,400.00	0.00
8	30011	8001000600	Post Office Time Deposits(1 Year) TD-Payments	0.00	1,410,000.00
9	30014	8001001200	Post Office Time Deposits (5 Years)-Payments	0.00	950,000.00
10	30014	8001001100	Post Office Time Deposits (5 Years)-Receipts	650,000.00	0.00
11	30020	8001001500	Senior Citizen Savings Scheme-Receipts	295,000.00	0.00
12	30042	8001002700	Sukanya Samriddhi Account-Receipts	52,200.00	0.00
13	32001	8002000400	6 Year National Savings Certificates (VIII-Issue)-Payments	0.00	835,000.00
14	32001	8002000300	6 Year National Savings Certificates (VIII-Issue)-Receipts	250,000.00	0.00

Scenario-1: Proper Accounting of 194A (Finacle GL 36014 Account Code : 9421000400 IT TDS from Interest Payments under 194-A)

Daily Transaction Report of Anna Road HO in APT (Page 1)



Department of Posts India

DTR
Report Date: 30-09-2025

Office: 29360001

Generation Date:10-10-2025 : 15:48:02

User:GOMATHI P (10006847)

Min Balance: 21,00,000.00

Max Balance: 32,00,000.00

Opening Balance: 66,23,530.00

PART I (Consolidated Fund of India)			
S.No	Details of Transactions	Receipts	Payments
1	Postage Realized in Cash for Ordinary Services	2,678.00	
2	Custom Duty Postage fee, redirection fee	106.00	
3	PRC-Speed Post	5,685.00	
4	PRC-Business Post	777.00	
5	Sale of Postage Stamps	25,820.00	
6	Deduct Prepaid Postage stamps affixed on articles		47,674.00
7	PRC-Remotely Managed Franking Machine	20,166.00	
8	PRC -International Express Airmail Service	23,580.00	
9	PRC- International Air Parcel	35,565.00	
10	PRC-International Letters (Registered)	360.00	
11	PRC-Speed Post Parcel	7,915.00	
12	PRC- India Post Parcel-Retail	5,847.00	
13	PRC-Registered letter/article	41,353.00	
14	Commission on Inland Money Orders	1,597.00	
15	Ser.Chgs for Free/Rented Quarters Govt Buildings	63.00	
16	Aadhaar Other Biometric/Demography Updation	3,135.83	

Scenario-1: Proper Accounting of 194A (Finacle GL 36014 Account Code : 9421000400 IT TDS from Interest Payments under 194-A)

Daily Transaction Report of Anna Road HO in APT (Page 2)



Department of Posts India

DTR
Report Date: 30-09-2025

Office: 29360001

Generation Date:10-10-2025 : 15:48:02

User:GOMATHI P (10006847)

PART I (Consolidated Fund of India)			
S.No	Details of Transactions	Receipts	Payments
Retail Post		1,742.00	
18	Acknowledgement/POID charges	10,180.00	
19	Postal Division-Salaires		8,28,100.00
20	Postal Division-Allowances		8,15,485.00
21	Existing Post Offices-Salaries		86,65,072.00
22	Existing Post Offices-Allowances		84,53,814.00
23	Existing Post Offices-Office Expenses		1,356.00
24	Accounts and Audit-Recoveries of Overpaymentof Previous FYs	26,035.00	
25	Superannuation & Retirement Allowance-Pensionary Charges		2,23,02,260.00
26	Family Pension-Pensionary Charges		52,79,700.00
27	Govt. Contribution for defined contributory Pension NPS		13,57,049.00
28	Other Pension Payments-Pensionary Charges		5,06,402.00
29	Purchase of Computers-Loans And Advances-Receipts	16,479.00	
30	Contributions for Central Government Health Scheme	57,500.00	
31	General Pool Accomodation Rent/Licence Fee	9,650.00	
32	IT TDS from Salary Payment under Section 192	4,96,153.00	
33	IT TDS from Commission, Brokerage under 194-H	270.00	
34	Custom Duty on Inward foreign Mail Article	3,632.00	
35	Interest on Personal Computer Advance	1,500.00	

Scenario-1: Proper Accounting of 194A (Finacle GL 36014 Account Code : 9421000400 IT TDS from Interest Payments under 194-A)

Daily Transaction Report of Anna Road HO in APT (Page 3)



Department of Posts India

DTR
Report Date: 30-09-2025

Office: 29360001

Generation Date:10-10-2025 : 15:48:02

User:GOMATHI P (10006847)

PART I (Consolidated Fund of India)			
S.No	Details of Transactions	Receipts	Payments
36	Contribution towards NPS from Salaries	23,26,354.00	
Total		31,24,142.83	4,82,56,912.00

Treasurer,
CPRC Chennai

Supervisor,
CPRC Chennai

Scenario-2: Wrong Accounting of 194N (Finacle GL 36016 Account Code : 9421000800 IT TDS on Cash withdrawals under 194-N)

GL IT 2.0 Transaction GL wise Report - Consolidated(Previous Day) of Vankal SO



INDIA POST

GL IT2.0 Transaction GL Wise Report - Consolidated(Previous Day)

Run Date : 10/10/2025 3.10 PM

Tran Date : 20-08-2025

Sol ID : 39443001

Set ID / Desc : GUJAR - GUJARAT

Sol ID / Desc : 39443001 - Vankal SO

S.No	GL Sub Head Code	IT2.0 A/C Code	IT2.0 Acct Code Desc	Deposits (Cr)	Withdrawals (Dr)
1	10005	8446015900	BO New Account Opening Wallet-Cleared	0.00	17,000.00
2	10005	8446015800	BO New Account Opening Wallet	17,000.00	0.00
3	30001	8001000200	Post Office Savings Bank Account -Payments	0.00	149,550.00
4	30001	8001000100	Post Office Savings Bank Account -Receipts	108,100.00	0.00
5	30010	8001000300	Post Office Recurring Deposits -Receipts	29,300.00	0.00
6	30011	8001000600	Post Office Time Deposits(1 Year) TD-Payments	0.00	100,000.00
7	30011	8001000500	Post Office Time Deposits(1 Year) TD-Receipts	107,000.00	0.00
8	30012	8001000700	Post Office Time Deposits (2 Years)-Receipts	10,000.00	0.00
9	30042	8001002700	Sukanya Samriddhi Account-Receipts	1,950.00	0.00
10	54039	8008005700	RD Default Fee	205.00	0.00
11	54041	8008005900	SSA Default Fee	50.00	0.00
Totals for Sol ID (39443001)				273,605.00	266,550.00

Scenario-2: Wrong Accounting of 194N (Finacle GL 36016 Account Code : 9421000800 IT TDS on Cash withdrawals under 194-N)

ETDS - 194N TDS Deducted on Cash W/D Detailed of Vankal SO

Sol ID : 39443001 - Vankal S.O

Channel ID: BRN

S.No	CIF ID	Account No	Tran Date	Tran ID	Tran Amt	TDS Percent	TDS Tran Date	TDS Tran ID	TDS Tran Amt
2	869199199	010055666381	19-AUG-25	IN3312774	400,000.00	2	20-AUG-25	S18860400	5,170.00
3	869199199	010055666381	21-AUG-25	IN1096026	11,000.00	2	22-AUG-25	S21922463	220.00
4	869199199	010055666381	25-AUG-25	IN1028021	3,000.00	2	26-AUG-25	S25630709	60.00
5	869199199	010055666381	27-AUG-25	IN1563561	5,000.00	2	28-AUG-25	S28132588	100.00
6	869199199	010055666381	30-AUG-25	IN2585257	23,000.00	2	31-AUG-25	S33200364	460.00
Total Tran Amount Channel ID wise :					442,000.00	Total TDS Tran Amount Sol ID wise :			6,010.00
Total Tran Amount Sol ID wise :					1,367,000.00	Total TDS Tran Amount Sol ID wise :			12,310.00

Scenario-2: Wrong Accounting of 194N (Finacle GL 36016 Account Code : 9421000800 IT TDS on Cash withdrawals under 194-N)

Daily Transaction Report of Vankal SO in APT (Page 1)



Department of Posts India

Daily Transactions Report Report Date: 22-08-2025

Office: Vankal SO (16661077)

Generation Date: 12-09-2025 : 15:17:11

User: AKHTAR YAKUB BAGHU (10047190)

Min Balance: 50,000.00
Opening Balance: 64,764.40

Max Balance: 75,000.00

PART I (Consolidated Fund of India)			
S.No	Details of Transactions	Receipts	Payments
1	PRC-Speed Post	185.00	
2	PRC-Registered letter/article	44.00	
3	IT TDS on Cash withdrawals under 194-N	5,170.00	
Total		5,399.00	0.00

Treasurer,
Vankal SO

Postmaster,
Vankal SO

Receipt of n-number of mails on TDS Accounting and filing

CPRC Chennai, Reconciliation Section PAO Ahmedabad

Respected Sir,

SCSS TDS (Maturity and Extended Accounts) shown in Finacle reports but not shown in APT 2.0. Whether SCSS TDS should be taken in 24 G or not? For ready reference the file is attached h/w. Kindly provide solution. The amount Rs. 371614/- may be taken for filing or not?

Wed, 06 Oct 2025 10:47:19 AM +0530 - TDS
To "CPRC Chennai" <rodlpcchennai.tr@india-post.gov.in>
tags
Security TLS [Learn more](#)

Sir/Madam,

At (office code-) under HO(office code) on .2025 a sum of Rs.220/- (Two Hundred and Twenty only) has been entered by the in Account code 9421000800(194 N TDS) as mismatch entry for tallying Daily Account dtd 2025. But in Finacle APT 2.0 GL wise Consolidation the 194 N TDS amount Rs.220/- not reflected. Cash book for .2025 has already been generated.

In this regard kindly clarify

1. As the amount reflected under Account code 9421000800 under . whether this TDS amount has to be filed at our end

Kindly guide as early as possible.

Key Points in SB order 12/2025 dated 15.09.2025 regarding changes in Accounting of POSB Transactions

The following POSB transactions are accounted at CPRC, Chennai:

- a. Internet Banking & Mobile Banking Transactions
- b. IPPB – POSB Transactions (Sweep Transactions, RD, SSA & PPF Transactions)
- c. ATM transactions including ATM charges, SMS charges etc., and related GST collections.
- d. Inward credits through NEFT & RTGS and Outward Debits through NEFT & RTGS (Other than at Post Offices)

Key points continued....

- e. Standing Instructions Transactions (MIS / TD / SCSS / PM CARES accounts interest credits to POSA / Bank Accounts and credits in RD from POSA)
- f. Cheque Clearing Transactions (Grid)
- g. NACH Transactions (DBT & ECS)
- h. APY / PMJJBY / PMSBY auto debit transactions
- i. Transactions between PLI & POSB (Credits and Debits)
- j. TDS deductions under Section 194N and 194 A of Income Tax Act
- k. Interest Corrections (HIARM entries)
- l. Annual Interest Credits
- m. Annual Account Maintenance Charges

The background features abstract, overlapping geometric shapes in various shades of green, primarily on the left and right sides, framing the central text. The shapes are composed of triangles and polygons, creating a modern, layered effect.

THANK YOU