

No. Q-14/12/2026-PE-I-DOP
Government of India
Ministry of Communications
Department of Posts
(Establishment Division)

Dak Bhawan, Sansad Marg,
New Delhi - 110001

Dated: 27.10.2026

To,

All Heads of Postal Circles

Subject: Comprehensive Review and optimization of Head Post Office's Network in Postal Circles for Improving Operational Efficiency and Strengthening Administrative and Financial Control – regarding.

The Department of Posts is undertaking various initiatives towards becoming a customer-centric, technology-enabled, operationally efficient and financially sustainable organization. The implementation of APT 2.0, digitization of business processes and integration of various technology-driven initiatives have significantly enhanced the efficiency, standardization and smooth functioning of operational and administrative processes.

2. Head Post Offices (HOs) undertake various accounting, financial and administrative functions, including those relating to SBCO, Sub-Accounts, Treasury and filing of statutory returns pertaining to Income Tax, TDS and GST. It has been observed that, in Postal Divisions having more than one HO, certain functions are being duplicated and may result in avoidable administrative work and expenditure.

3. The major issues observed include:

- i. Frequent issuance of Last Pay Certificates (LPCs) consequent upon transfer of employees between the jurisdictions of different HOs within the same Division;
- ii. Duplication in filing of GST, TDS and other statutory returns by multiple DDOs within the same Division; and
- iii. Difficulties in effective budgetary control and monitoring arising from the existence of multiple DDOs within the same Division.



4. With a view to strengthening administrative and financial control, reducing duplication of accounting and administrative functions, and optimizing the deployment of manpower and other resources, an extensive review and optimization of the existing structure of Head Post Offices across all Postal Circles shall be undertaken, as detailed below.

Part-A: Optimization of Multiple Head Post Offices within a Division

5. In view of the increased use of technology, digitization of business processes and availability of centralized systems, there is considerable scope for consolidation of accounting, financial and administrative functions for improving operational efficiency.

Accordingly, Circles shall undertake a review of the number of Head Post Offices functioning under each Postal Division, with particular focus on urban areas, with a view to rationalizing multiple HOs functioning within the same Division.

The following principles shall guide the review:

- i. As far as practicable, **there should ordinarily be one Head Post Office in a City(urban) Postal Division and in case of rural Postal Division one HO in each district headquarter or one HO for every 25 Sub Post Offices, whichever is less.** Accordingly, other HOs within the same Division may be considered for downgrading into Sub Post Offices (SOs), based on an assessment of workload, geographical considerations, service requirements and other relevant factors.

Priority may be accorded to cases where multiple HOs are functioning within the same Division, particularly in urban areas where such offices are located in close geographical proximity. However, in Divisions covering more than one district, the Circle may retain one HO in each district subject to 25 and more sub offices are attached to it, wherever considered administratively necessary and justified.

- ii. Where an HO is downgraded into an SO, the said SO may, wherever operationally feasible and administratively justified, continue to function as **a Cash Office for the SOs that were earlier attached to the said HO**, so as to ensure continuity of cash management arrangements.



6. The rationalization of HOs is expected to facilitate:
- i. consolidation of accounting and monitoring functions of SOs and BOs within a Division under a single HO, thereby strengthening supervision, coordination and decision-making;
 - ii. centralization of budget management, GST, Income Tax, TDS, accounting and audit-related functions, thereby reducing duplication of work and optimizing utilization of manpower and other resources;
 - iii. reduction in issuance of LPCs and movement of service books in cases of transfer of employees between offices falling under different HO jurisdictions within the same Division;
 - iv. consolidation of statutory returns and audit-related functions, facilitating effective monitoring and timely compliance; and
 - v. improved administrative efficiency through greater integration of technology-enabled processes, without adversely affecting service delivery, subject to assessment of local operational requirements.

Part-B: Review of Districts without a Head Post Office

7. District headquarters generally accommodate State Government offices, district-level authorities and other important public institutions. Availability of an HO at the district headquarters facilitates coordination with Government departments and district authorities, supports implementation of Government schemes, provides opportunities for institutional business and improves accessibility of postal services.

8. Circles shall accordingly review all districts under their jurisdiction to identify districts where no HO is presently functioning and examine the feasibility of upgrading a suitable SO at the district headquarters into an HO.

Such proposals shall be examined with reference to workload, business potential, administrative requirements, geographical considerations, financial viability and other relevant parameters, in accordance with the extant policy guidelines.

9. Establishment/upgradation of an HO at district headquarters, wherever justified, may facilitate:

- i. effective liaison and coordination with State Government and district-level authorities;



- ii. greater business opportunities and revenue generation through Government schemes and institutional business;
- iii. reduction in movement of mail bags, cash and official documents necessitated by the absence of an HO at the district headquarters;
- iv. enhanced monitoring and supervision and strengthening of internal controls; and
- v. improved accessibility of HO-level services to citizens by reducing dependence on HOs located outside the district.

10. In order to assess the existing structure of HOs and the availability of HOs at district headquarters, all Circles are requested to undertake the review and take further necessary action in accordance with the procedure prescribed in **Annexure-I**.

11. The review exercise shall be completed by 30.11.2026. A fortnightly progress report, in the prescribed format at **Annexure-II**, shall be furnished to the Directorate on the **15th and 30th of November-2026**, indicating the progress made and the status of the review and rationalization exercise.

This issues with the approval of Secretary (Posts).


(Dushyant Mudgal)
DDG (Establishment)

Copy to:

1. Sr. PPS to Secretary (P)/DG (Postal Services).
2. Sr. PPS to all Members, Postal Services Board.
3. Sr. DDG (Vigilance)/CGM, PLI/CGM (CCS & RB)/Sr. DDG (PAF).
4. Director, RAKNPA.
5. JS & FA.
6. All Chief Postmasters General.
7. All Postmasters General.
8. All DDsG/GMs in Postal, PLI and Parcel Directorates (through e-Office).
9. Additional Director General, Army Postal Service, C/o 56 APO.
10. GM, CEPT – with a request to upload the OM on the India Post website.
11. SO, Guard File.

Annexure-I

Steps to be followed by Circles for Review of Head Post Offices and Districts under a Division

1. Collection of Information

The requisite information relating to Head Post Offices functioning under each Postal Division and districts where no HO is presently functioning shall be collected in the following proforma:

(i) Details of Head Post Offices under a Division

Sl. No.	Name of Postal Division	No of District HQ under the Postal Division	Name of HO under a Division	No. of SOs under each HO	No of BOs under each HO	Remarks

(ii) Details of Districts Headquarters under a Division where no Head Post Office is available

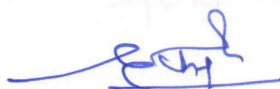
Sl. No.	Name of Postal Division	Name of District HQ in which HO not exists	Number of SOs under the District	No. of BOs under each HO	Remarks

2. Review of the Existing Structure

On the basis of the information collected above, the number and distribution of HOs under each Division shall be reviewed and appropriate action may be considered as follows:

A. Merger/Rationalization of Head Post Offices

(i) Where more than one HO is functioning under the same Postal Division, particularly where such HOs are located within the same district and in close geographical proximity in urban areas, a detailed proposal for downgrading one or more HOs into SOs and consolidation of the related HO functions with the nearby/remaining HO may be prepared and submitted to the Circle through the Region, wherever applicable.



The proposal shall, inter alia, contain:

- Details of existing HOs and the proposed HO structure after rationalization/merger;
- Authorized cash and stamp balances of the existing HOs;
- Workload of the existing HOs, the proposed downgraded SO and the HO with which the functions are proposed to be consolidated;
- Existing sanctioned strength, proposed strength after downgrading and posts proposed for redeployment;
- Details of SOs/BOs whose Account Office is proposed to be changed;
- Existing and proposed mail arrangements;
- Existing and proposed cash office arrangements for SOs attached to the downgraded HO; and
- Any other relevant information relating to local operational, geographical or administrative conditions.

(ii) The Circle shall examine the proposal comprehensively, including its operational, administrative and financial implications. The Head of Circle (HoC) may thereafter approve the downgrading of the concerned HO(s) into SO(s) and consolidation of the related HO functions with the nearby/remaining HO, wherever found justified.

(iii) On receipt of approval from the Circle, the concerned Division shall take necessary action for implementation of the approved rationalization. The merger/consolidation shall, wherever feasible, be made effective from the **first day of a month**.

(iv) Pending implementation, the Division shall undertake all preparatory activities, including identification of posts and manpower for redeployment, transfer of records and assets, revision of accounting and cash arrangements and other consequential administrative actions.

(v) Wherever changes in APT 2.0, CBS, IPPB, PLI or any other software/application are required, the Division shall coordinate with the concerned CEPT team sufficiently in advance to ensure seamless implementation.



B. Upgradation of a Sub Post Office into a Head Post Office

(i) Where establishment/upgradation of an HO is found justified on the basis of workload, business potential, administrative requirements, geographical considerations and other relevant parameters, a detailed proposal for upgradation of the identified SO into an HO shall be prepared by the Division in accordance with the procedure prescribed vide Directorate letter No. **Q-1418/2021-PE-I-DoP dated 26.08.2021.**

(ii) The Circle shall examine the proposal comprehensively and, if found justified, forward the same to the **Establishment Division, Postal Directorate**, along with the requisite information and concurrence of CIFA along with specific recommendations of the Head of Circle.



Annexure-II**Fortnightly report on review of Head Post Offices**

Name of the Circle: -

Date: -

Part-A: - Details of Existing Head Post Offices

No of Division	Type of Division (City/Rural/ City + Rural)	Name of the District HQ	Name of the HO	No of SOs under a HO	No of BOs under a HO	Has HO been reviewed for down gradation in to SO (Yes/No)	Identified for down gradation in to SO (Yes/No)	Remarks

Part-B Details of Sub Post Office proposed for upgradation into Head Post Office

Name of the Division	Name of the District HQ	No of HOs available in Division	No of HOs already available in District	Name of SO identified for upgradation into HO	Remarks

