

**GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)**

No.2015/TG-I/10/P/Payment through electronic means(Pt.II) New Delhi, dated 07.03.2017

**The General Managers
All Zonal Railways.**

**MD/CRIS,
Chanakyapuri,
New Delhi.**

(COMMERCIAL CIRCULAR NO. 21 of 2017)

Sub: Procedure regarding accounting of revenue of PRS and UTS tickets/Parcel/Goods for which payment has been made through POS.

**Ref: Railway Board's letter of even number dated 10.12.2016
(Commercial Circular no.70 of 2016) .**

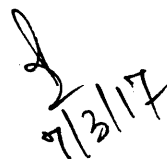
**Railway Board's letter of even number dated 23.12.2016
(Commercial Circular no. 76 of 2016)**

In supersession of the above commercial circulars, the following procedure is laid down with regard to accountal of receipt through PoS:

1. Once the customer swipes the card at POS Machine, he authorises bank to deduct the amount from the customer's account and a receipt issued to the customer and the original receipt is to be retained by the Booking Clerk. At the end of each shift commercial staff at PRS/UTS/Parcel/Goods counters shall settle the transactions done through POS machines and take printout of summary of transaction from POS machine and shall record the particulars/figures of summary of transactions during his shift in a register/DTC. The transactions being done through POS machines **needs to be settled at the end of each shift by the Booking Clerk,** in order to push the data relating to transactions done through POS machines. Before settlement of the transaction, Booking Clerk should tally the receipts generated through POS with the summary statement generated by POS machine. This is a mandatory activity, without which SBI shall not get the funds from the various credit/debit card service providers.
2. The batch summary (Settlement report) generated by POS is a receipt of the money by the bank which shall be credited in Railways account on T+ 1 basis , "where 'T' is the day when money is available with the receiving bank branch" (RBI/2014-15/416 dated Jan 21, 2015). The batch summary shall be treated as the TR note for amount received through PoS.
3. Station/Commercial staff shall take printout of CRIS generated statements of POS transactions of the previous day. The Commercial supervisor shall tally the figures of CRIS generated report with the total amount as per POS summary/settlement report. One copy of the duly certified CRIS generated daily statement shall be attached with the CR note along with the TR notes (batch summary) and shall be sent to Cash/Accounts office on a daily basis. At those parcel/goods depots, where






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CRIS generated reports are not available due to non-availability of PMS/TMS or for any other reason, this statement shall be prepared manually.

4. After the above settlement process is completed, Inter Bank Settlement is done by SBI and money gets transferred into the pooling account of the SBI on the next day. All the transactions are pooled together and an Accounting Information (Annexure 'A') is generated for the Railway's by SBI. This Accounting Information, shall be made available by bank to Commercial Office/Station, FA&CAO/Books and FA&CAO/Traffic.
5. The Accounting Information shall also be made available by the Focal Point Bank with their Daily Main Scroll (DMS) sent to FA&CAO/Books.
6. On the basis of unique MID (Machine Identification No.) available in Annexure A, Commercial Office/Station shall be allowed by FA &CAO/T to take provisional credit for the amount mentioned therein in their Balance Sheet.
7. Cash Office shall forward the above mentioned Annexure A as mentioned above to FA&CAO (Traffic Accounts) and FA&CAO (Books), where it will be reconciled as per the usual codal provisions and practices.
8. The format of ACCOUNTING INFORMATION from CRIS for the purpose of reconciliation is enclosed as Annexure 'B'. This ACCOUNTING INFORMATION shall be generated by CRIS on daily basis. The access to same shall be made available for download and reconciliation to concerned commercial staff and Traffic Accounts Office.
9. Thereafter, SBI shall credit Railway's deposit account mapped with the Banking system (T+1). SBI thereafter takes over the procedure of remittance through the FPB channel to CAS, Nagpur and RBI.
10. The TR Note shall be submitted to Traffic Accounts Office, as per existing schedule as enshrined in Accounts Code Volume I and II.
11. TA office shall conduct an internal check to reconcile the ACCOUNTING INFORMATION received from Bank (Annexure A) with the daily transaction details received from Cash Office (Annexure B).
12. Thereafter, TA office shall seek credit from Books Section/HQ for remittances received in railway account by the Bank.
13. Necessary Accounting entry is passed by TA office for accounting the amount deposited in Bank as a debit to remittance into Bank Account.
14. After receipt of scroll from the accredited bank, and matching of credit, amount debited to Remittance into bank is cleared and contra credit is accorded to Reserve Bank Deposit, as per normal practice.
15. Unrealised POS transactions due to chargeback from issuer: The card issuing bank may raise chargeback for any dispute raised by the customer. Chargeback" means a dispute raised by the Issuer, if it determines that the transaction was processed in violation of the rules listed out in Visa / MasterCard /Rupay/AMEX guidelines. This case shall be dealt as per the agreement with SBI. The necessary proof with regard to issue of ticket shall be made available to the bank along with copy of charge slip. This should be recorded as unrealised Railway Earnings, if the amount has not been credited to Railways account and further necessary action should be





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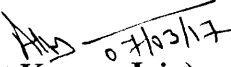

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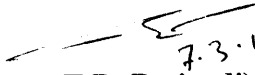
taken up with the Bank for its realisation and should be watched concurrently, by making out a detailed report, just as per procedure laid down for non-realising of Government Dues.

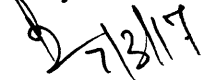
The above instructions will be applicable from the date of installation of PoS at respective Zonal Railways.

Joint Procedure order for the above may be prepared and issued by FA&CAO and CCM in this regard.

This issues with the concurrence of the Accounts Directorate of the Ministry of Railways.


(Amit Kumar Jain)
Director Traffic Commercial(G)
Railway Board


(T.D. Dwivedi)
Director Finance(Accounts)
Railway Board


(Rabindra N. Mishra)
Director Finance Commercial
Railway Board

Copy forwarded to:

1. ADAI (Railways), New Delhi with 36 spares.
2. FA & CAOs, All Indian Railways.
3. Principal Director of Audit, All Indian Railways.
4. Chief Commercial Managers, All Indian Railways.

Copy to:

1. CCM/PMs and CCM/PSs, all Zonal Railways.
2. EDV (T), EDFC, DF(C), DFM, PPS/FC, OSD/TC, F(C) & V(SS) branches of Railway Board.
3. General Manager/PRS, CRIS, Chanakyapuri, New Delhi.
4. Director General, Professor/Training & Professor/Commercial Railway Staff College, Vadodara.
5. The Principals, Zonal Training Centers, Central Railway/Bhusaval, Eastern Railway/Bhuli/Dhanbad, Northern Railway/Chandausi, NE Railway/Muzaffarpur, NF Railway/Alipurduar, Southern Railway/Trichy, South Central Railway/Maula Ali, SE Railway/Sini, North Western Railway/Udaipur.
6. Director, Indian Railway Institute of Transport Management, Hardoi Bypass Road, Manak Nagar, Lucknow 226 011.
7. General Secretary, National Federation of Indian Railwaymen (NFIR), 3, Chelmsford Road, New Delhi.
8. General Secretary, All India Railwaymen Federation (AIRF), 4, State Entry Road, New Delhi.
9. Secretary General, Federation of Railway Officers Association (FROA), Room No.370, Rail Bhawan, New Delhi.
10. Secretary General, Indian Railway Promotee Officers Federation (IRPOF), Room No.268, Rail Bhawan, New Delhi.
11. Secretary General, All India RPF Association, Room No.256-D, Rail Bhawan, New Delhi.
12. CTM, Metro Railway, Metro Rail Bhawan, 33/1, J L Nehru Road, Kolkata-71.

ACCOUNTING INFORMATION required for remittance of money for transactions through POS-Railways

SN	Date & Time	Merchant ID	Terminal ID	Bank Transaction ID	Batch Number	Amount

Here,

Merchant ID is unique number assigned to a particular location of Railway

Terminal ID is unique ID of a particular POS machines

Bank Transaction Id is the reference number of the transaction (RRN)

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Handwritten signature and the date 7/3/17.