

EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
North Block, 1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17

Commercial Circular No.152 (G)/2022

Date: 29.04.2022

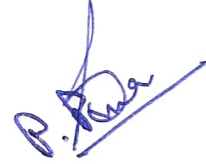
Sub: Joint Procedure Order for accountal of Ancillary charges (e.g. wagon Registration Fee, Demurrage charges, Wharfage charges, Siding charges, Shunting charges etc.) paid through Online Payment System, e-CR Note and e-GBS.

Ref: This office CC No.298 (G)/2022 dtd. 29.04.2022.

A copy of JPO No. No.PCCM/80/e-GBS/e-CR/2022/468 dtd. 29.04.2022 regarding accountal of Ancillary charges (e.g. wagon Registration Fee, Demurrage charges, Wharfage charges, Siding charges, Shunting charges etc.) paid through Online Payment System, e-CR Note and e-GBS is enclosed herewith, which is self explanatory for information and necessary action.

The above instructions will come into effect from 01.05.2022.

All concerned to note and act accordingly.



(P.P. Sinha)
Senior Commercial Manager(FS)
For Pr.Chief Commercial Manager

No. PCCM/80/OS/e-GBS/e-CR/2022/469

Date: 29.04.2022

To, All Station Managers/ Goods Supervisors/Commercial Supervisors /Siding Clerks / Booking Clerk in Charges / Weigh Bridge Clerks / Clerk in Charges / City Booking Agencies / Out Agencies.

Copy for information and necessary action to the:-

COM/BBS, FA&CAO/BBS, FA&CAO(T)/BBS

DRM: KUR, WAT, SBP/ECOR,

Sr.DOM: KUR, WAT, SBP/ECOR

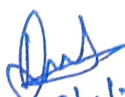
Sr.DCM : KUR, WAT, SBP/ECOR.

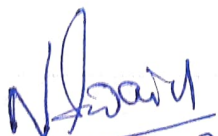


(P.P. Sinha)
Senior Commercial Manager(FS)
For Pr.Chief Commercial Manager

Joint Procedure Order for accountal of Ancillary charges (e.g. wagon Registration Fee, Demurrage charges, Wharfage charges, siding charges, shunting charges etc.) paid through Online Payment System, e-CR Note and e-GBS.

1. Railway Board vide letter No. TC-I/2020/103/efile/1-Part(I)(3328202) Dt. 02/09/2021 [Circulated vide PCCM/ECOR's Commercial Circular No.298(G)/21 dt.03/09/21] has issued instruction that all CR notes for Goods Traffic should be generated through system (TMS/FOIS) only and print out of this system generated e-CR note should be sent to the cash office till protocol/utility for direct porting of digitally signed e CR note in IPAS/TAMS is developed. As in IPAS e CR facility has already been provisioned, the sending of physical Printout of e CR will be discontinued after few months by a separate order on stabilization of the new system -
 - a. Accordingly, all terminals (Rly owned Goods Shed, Port sidings, PFTs, Private Sidings etc) handling Goods Traffic should start generate e-CR note through system and print out of the same should be sent to cash office till order for discontinuation is sent.
 - b. Using of Manual CR note (for Goods Traffic) should be stopped w.e.f. 01/05/2022. Only in exigency and depending on the ground reality Sr.DCM can permit sending of Manual CR note (for Goods Traffic) to cash office duly informing Divisional Cahier / Cash Office, Traffic Accounts and CCM (FS).
2. For proper implementation of e-CR note for Goods, e-GBS and e-CBS, stations having both coaching and Goods Traffic, should prepare and send separate CR note. Accordingly, separate TR note should be used for Goods Traffic and Coaching Traffic.
3. Presently FOIS is collecting 5 % GST under Forward Mechanism. As such, various Railway dues like land licensing etc which attracts GST under reverse mechanism, should not be collected in Goods Office at station. The same may be collected at Divisional Cash office through the executive department.
4. Unless GST Tax Invoice is issued, Railway authority is not liable for any GST. As such, till the realization of DC / WC, **GST portion** of outstanding DC / WC should not be accounted for in Balance Sheet. Only after issue of tax Invoice / realization of DC / WC (after waiver or whatever the case may be), the corresponding GST amount should be accounted for. RB Circular No TCR/1078/2017/16 Pt dtd 8/3/2018 and RBA No 026/2021 to be followed diligently in GST matter. However, DC / WC should continue to be accounted for as per extant rules.
 - a. Online payment system of Railway dues such as Freight, Demurrage charges, Wharfage charges, Wagon Registration Fees and other Goods related Rly dues through FBD Portal has been introduced vide RC-18 of 2021 dt.30.04.21 effective from dt.01.06.21, as amended from time to time [Circulated vide PCCM/ECOR's Commercial Circular No. 160(G)/2021 Dt. 30/04/2021]
 - b. This system helps customers who don't have formal e-payment agreement with the Railway in clearing their Railway dues Online without the need for them to go to station for making payment or to Banks for arranging DD etc. Thus being advantageous for both customer and Railway, the system has been widely adopted by many customers in paying their dues since its introduction.
 - c. The confirmation message for successful on line payment of Railway dues appears in the dashboard of Goods clerk of stations concerned and Railway Receipt/Money Receipt can be generated from the system by the Goods Clerk.
 - d. Para 3.5, 3.6 & 3.7 of Rate Circular No RC 18 of 2021 [PCCM/ECOR's Commercial Circular No. 160(G)/2021 Dt. 30/04/2021] stipulates treatment of such online transactions through FBD Portal. However, irregularity is being observed in accounting in manual Balance sheet and remittance of the same through CR Notes, especially for WRF deposits/Refunds leading to increase in Debit suspense in Traffic Accounts and Credit suspense in Remittance in to Bank (RIB).


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5. ***In order to obviate the problem in accounting, the following procedure order in adherence to the guidelines as contained in RC 18 of 2021 [PCCM/ECOR's Commercial Circular No. 160(G)/2021 Dt. 30/04/2021]is prescribed below for observance by the CGS/SMR of station concerned:-***

- (i) On reflection of positive confirmation of the online payment of dues in the Dash board of Goods Clerk, he should take printout of the Money Receipt for record if Manual CR note is to be sent to cash office for the transaction of that day or he will note the details in the Manual cash book so that the Money receipt so generated can be retrieved from system later on.
- (ii) He should also take printout of Payment Advice slip (for online payment through FBD portal) for record if Manual CR note is send to cash office for the transaction of that day or he will note the details in the Manual cash book so that the Money receipt so generated can be retrieved from system later on.
- (iii) The payment advice slips (for online payment through FBD portal) is to be treated as TR Note and accordingly to be accounted for in the Manual Goods Cash Book under the head where payment has been made.
- (iv) The Payment Advice slips (for online payment through FBD portal) are to be submitted to the cash office as TR Note along with corresponding entry in the CR Note only when Manual CR note is used. The Cash office should take it and acknowledgeas Voucher amount.
- (v) The stations where e-CR note is generated and the same is to be sent to cash office. CGS/SMR should send only the printed copy of e-CR note along with TR Note and Manual Voucher like RMC Credit Note.
- (vi) Stations which are preparing Manual Balance Sheet (like TLHR , PRDP), till these stations switch over to e-Balance Sheet location wise, or till modality is developed for submission of consolidated e-CR note / e-GBS for such locations (nodal concept), Manual CR note should continued and all documents supporting the transaction should be submitted along with the CR note. Division shall identify such stations and inform to Divisional Cashier, Traffic Accounts and CCM(FS).
- (vii) In case CGS / SMR feels that there is discrepancies in the system generated e-CR note w.r.t the transaction of any particular day , CGS / SMR should correct the same in the printed copy with signature and stamp and send the same to Cash Office. For such cases, details of all transactions (including system generated MR/Voucher) should be enclosed along with the e-CR note.
- (viii) **Accounting Treatment.**
 - a) Payments made against outstanding should be linked to the respective entry in the outstanding list/register and the outstanding should be reduced by the amount paid through online payment mode(Through FBD) by giving reference to the system generated MR.
 - b) On payments by online mode (through FBD portal) made for any transactions excluding items related to clearance of outstanding and which is taken into account on the basis of returns such as Paid statement, DC, WC etc should be consolidated for the Month and taken as debit in Balance sheet. However, transactions which are part of Outstanding of previous month if paid "online " in current month should not be taken as Debit again to avoid Double accountal
- (ix) Railway Board vide letter No. TC-I/2020/101/efile/1(3323942) Dt. 08/01/2021 [Circulated vide PCCM / ECoR's Commercial Circular No. 177(G)/2021 Dt. 13/05/21] has issued instruction that Premium Charges (PBA) should be accounted for as WRF is accounted. However, Premium charge (PBA) be shown separately in the balance Sheet.

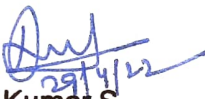
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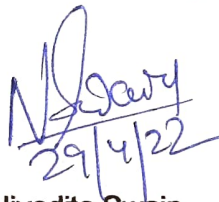
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- (x) WRF deposits / PBA made through Online payment mode when adjusted against RR freight or refunded, the system generated MR issued at the time of online payment should be endorsed as refunded / adjusted , as the case may be, in the Manual Cash Book. Necessary entry should be made in the Cash Book and WRF Refund register. Total amount of WRF deposits in a particular Month should be taken as Debit in the GBS as per traditional method.
- (xi) In e-Balance sheet, WRF Refund has been provided under category "Station withdrawal through Pay order". In the manual Cash Book necessary entry for the value of MRs for which WRF Refund has been granted should be made under the Head Voucher. The vouchers need to be submitted to Cash office along with Manual CR Notes of the day treating the MRs as Vouchers. Cash Office will acknowledge the receipt. Station will take Credit in the remittance side of manual balance sheet against the date along with any other sum remitted and acknowledged by Cash office.
- (xii) When WRF deposits are adjusted against any other charges, freight etc then separate entries should be made in the Manual Goods Cash Book as refund and deposits respectively.

For successfully implementation of e-CR note and e-GBS, Divisions should encourage the customer to make all payment through digital mode.

This JPO will come into force w.e.f. 01.05.2022.


Anil Kumar S
Dy.CCM(FS)


Nivedita Swain
Dy.FA&CAO(T)

No.PCCM/80/e-GBS/e-CR/2022/

Date: 29.04.2022

Copy to:

1. PCCM, PFA/ECOR/BBS- for kind information please.
2. Sr.DCM/KUR, WAT, SBP- for information & necessary action.