

Bharat Sarkar (Government of India)
Rail Mantralaya (Ministry of Railways)
Railway Board

No. Tc-II/2910/2020/Imprest to station

New Delhi, dated 20.03.2020

The General Managers
All Zonal Railways

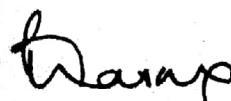
Sub: Accounting procedure for special imprest to stations for managing unprecedented refunds in view of trains/journey cancellation.

A few railways have expressed need for providing special imprest for arranging refunds due to mass cancellation of trains/journeys by Railways/passengers in wake of the Corona pandemic.

The matter has been examined and the following procedure may be followed:

1. Sr. DCM/Sr. DCM incharge shall advise the amount required for refund of tickets on periodical basis station of their Divisions duly taking into account the receipts and likely refunds for the said period. Adequate arrangements for security of cash shall also be ensured at stations.
2. Due diligence may be exercised by Sr. DFM on requirements projected by Sr. DCM/Sr. DCM incharge based on bookings other than internet tickets only.
3. Sr. DCM/ Sr. DCM incharge shall prepare pay order of amount required and send the same to associate Sr DFM to arrange payment.
4. Sr DFM shall arrange payment by operating Transfer Divisional (Traffic Accounts) as under:
Transfer Div (Tr. Accounts).....Dr.
Cheques and BillsCr.
The station wise details of amount shall be sent along with the TC.
5. The amount so withdrawn shall be handed over to Sr. DCM/person nominated for onward distribution to the stations.
6. Traffic Accounts Office shall accept the debit so received as under:
Transfer Divisional (Traffic Accounts)..Dr.
Traffic Accounts (Passenger Earnings)... -Cr.
7. Station master shall account for the amount so received in Station Balance Sheet as 'Special Imprest'. Traffic Account will verify that the respective stations have accounted for imprest in their Balance sheets.
8. The imprest shall be used for refunds only when daily traffic receipts received at station fall short of daily refund.
9. The refunds made will be accounted for as refund voucher in usual manner and sent to Traffic Accounts Office along with Balance Sheets.
10. The special cash imprest shall appear as station outstanding in Station Balance and the imprest will be closed, once the need for the same ceases.

-2/



11. The above is the accounting protocol. Zonal Railways may exercise due diligence in case of need to withdraw cash in unprecedented situation.

The above shall be implemented with immediate effect.

This issues in concurrence of Accounts Directorate of Railway Board.



(Shelly Srivastava)
Director Passenger Marketing
Railway Board



(Sanjeev Sharma)
Director Finance Accounts
Railway Board

Copy to:

For information and necessary action:

1. PCCMs of all Zonal Railways.
2. PFAs of all Zonal Railways.
3. CMD/KRCL/Navi Mumbai
4. MD/CRIS/New Delhi