

Chapter XX Check of traffic earnings.

	Existing Para	Proposed changes
2001	Introductory-The revenues of railways accrue mostly from the transport of passengers and goods traffic and is realized through the agency of stations where the transactions originate and are brought to the account.	No change proposed.
2002	<p>Accounts check of traffic earnings – The essential duty of the Accounts Office in the matter of check of traffic earnings is to see:</p> <ol style="list-style-type: none"> 1. That the party to whom the service is rendered pays the proper amount; 2. That the railway servants receiving payment correctly account for the same ; and 3. That, if more than one railway renders the service; the amount is properly distributed between them unless otherwise provided for any specific traffic. 	No change proposed.
2003	<p>It is the duty of the Traffic Accounts Office to issue Carriage bills for services rendered to Defence, Post & Telegraph, and other department etc. And to realize the Railways' dues from them either in cash or by book transfer as per extant arrangements, and to watch the outstanding on this account.</p> <p>It is also the duty of the Accounts Office to see that the rates and fares prescribed by the Railway Administration</p>	No change proposed.

	<p>from time to time for the various classes of traffic are within the maxima and minima fixed by the President.</p>	
2004	<p>Apportionment of earnings between railways - The earnings from the traffic carried over two or more railways are to be shared by them while only one railway actually receives the money. The apportionment is made on the basis prescribed by the Railway Board as indicated in the Chapters dealing with each kind of traffic.</p>	No change proposed
2005.	<p>Settlement of through traffic transaction- In case of through traffic, even though the traffic is carried by more than one railway a single voucher for the traffic is issued by the station from which the traffic originates. After the internal check of such vouchers etc. Is completed in the Accounts Office, the earnings are apportioned between the railways, and the Accounts of apportionment are rendered, <u>or the result of apportionment is advised, by the apportioning railway to the other railways involved in the transaction. The settlement of through traffic transactions as between the railways takes place monthly on the basis of net results of such</u></p>	<p>Change to the existing para has been underlined. Settlement of through traffic transaction- In case of through traffic, even though the traffic is carried by more than one railway a single voucher for the traffic is issued by the station from which the traffic originates. After the internal check of such vouchers etc. Is completed in the Accounts Office, the earnings are apportioned between the railways, and the Accounts of apportionment are rendered, or the <u>result of apportionment is advised by the apportioning Agency under Centralised Apportionment System to</u></p>

	<u>apportionment.</u>	<u>all the Railways involved in through traffic transactions.</u> The settlement of through traffic transactions as between the railways takes place monthly on the basis of net results of such apportionment <u>advised by the Apportioning Agency under Centralised Apportionment</u>
2006.	Case of loss of revenue, or extra expenditure to be reported to the executive – In case where it is noticed in the course of internal check that owing to any reason the railway is losing revenue or is being put to extra expenditure, it is the duty of the authority exercising the check to bring the matter to the notice of the Executive. The work, so far as the traffic earnings are concerned, should be performed by the Traffic Accounts Office.	No Change proposed
2007.	Period for completion of traffic accounts- The period for the completion of accounts and for the settlement, among railways, of ‘through’ traffic transactions, is the complete calendar-month. To enable the checking work to be distributed evenly throughout the month, certain station returns are required to be submitted by stations at stated intervals during the month The work of the check of the station returns has to be kept up-to-date , any failure to – do-so result in Error sheets (A.2802) against stations issuing late, claim against	No Change proposed

	other railways and Government Department becoming time barred and statistical compilation getting delayed.	
2008	<p>Travelling inspectors of station accounts.- The check exercised by the Accounts Office is largely limited to an examination and comparison of the vouchers, accounts and returns sent by stations. <u>To render it</u> more complete and to verify that the accounts and returns submitted by the stations to the Accounts Office represent the actual state of affairs at the stations, a complement of staff designated as Travelling Inspectors of Station Accounts is attached to the Accounts Office under the charge of an Accounts Officer. The Travelling Inspector of station Accounts will inspect the initial records maintained at the stations in accordance with the instructions contained in Chapter XXXIII and Chapter XVII except that the scope of their inspection will be mainly confined to the earnings of the railway</p>	<p>Travelling Inspectors of Station Accounts should be Sr. Travelling Inspector of Accounts</p>
2009.	<p>Some checks in respect of certain station returns, apportionment of earnings between the Railways, as also compilation of certain statistical returns have been computerised. The scheme of computerisation indicating the processing done on the machine and the details of the checks exercised in the Accounts Office has been incorporated at the appropriate places in this Volume.</p>	<p>No change proposed.</p>

Revision of Code for Accounts Department Part –II, Chapter No. XXI

Para No. (1)	Existing Para (2)	Proposed Para (3)
2101	<p>The check in the Accounts Office of earnings from passenger traffic</p> <p>involves the check of :</p> <p>(1) Ticket Indents (COM/T. 14 Revised);</p> <p>(2) Collected Tickets and Ticket Collector's Reports (COM/T. 8 Revised);</p> <p>(3) Local/Through Passenger Classifications of Printed Tickets (COM/P. 15 and 16 Revised);</p> <p>(4) Blank Paper Tickets and Local/Through Returns of Blank Paper Tickets Appendix VII/C-CM;</p> <p>(5) Excess Fare Tickets (COM/T. 12 Revised) and (COM/T. 13 Revised) ;and Local/Through Excess Fare Returns (COM/R. 19-BSF) ;</p> <p>(6) Season Tickets;</p> <p>(7) Local/Through Government Passenger Traffic; and</p> <p>(8) Free Passes.</p>	<p>The check in the Accounts Office of earnings from passenger traffic</p> <p>involves the check of :</p> <p>1. Ticket Indents (COM/T. 14 Revised);</p> <p>2. Collected Tickets and Ticket Collector's Reports (COM/T. 8 Revised);</p> <p>3. Local/Through Passenger Classifications of Printed Tickets (COM/P. 15 and 16 Revised);</p> <p>4. Blank Paper Tickets and Local/Through Returns of Blank Paper Tickets Appendix VII/C-CM;</p> <p>5. Excess Fare Tickets (COM/T. 12 Revised) and (COM/T. 13 Revised) ;and Local/Through Excess Fare Returns (COM/R. 19-BSF) ;</p> <p>6. Season Tickets;</p> <p>7. Local/Through Government Passenger Traffic; and</p> <p>8. Free Passes.</p> <p>9. UTS (Unreserved Ticketing System) Returns.</p> <p>10. PRS(Passenger Reservation System) Returns.</p>
2102	<p>Check of Ticket Indents:Tickets required by a station are indented for by the Station Master through Ticket Indents (COM/T. 14 Revised). In the case of printed tickets, the realisation of the amount due to the Railway is facilitated by the correct fare being printed on them as any mistake in the amount so printed affects a large number of tickets and is liable to remain undetected for a long time. The Tickets Indents should, therefore, be checked</p>	<p>Check of Ticket Indents:</p> <p>(a) Printed card tickets</p> <p>Tickets required by a station are indented for by the Station Master through Ticket Indents (COM/T. 14 Revised). In the case of printed tickets, the realisation of the amount due to the Railway is facilitated by the correct fare being printed on them as any mistake in the amount so printed affects a large number of tickets and is liable to remain undetected for a long time. The Tickets Indents should, therefore, be checked very carefully and test checked by the supervising staff to the extent laid down by the Accounts Officer. When new</p>

very carefully and test checked by the supervising staff to the extent laid down by the Accounts Officer. When new stations are opened or when fares are revised, the Ticket Indents should be checked in full by the supervising staff. In the case of the new series of tickets supplied to the stations, the particulars should be recorded in the Register of 'New Series' to keep a watch over the accountal of new series in the relevant passenger classification. Steps should also be taken to get the relevant Index Numbers (Para 2109) allotted by the Accounts Office. The Index Numbers should be intimated to the station to facilitate accountal of issues under the new series by the concerned stations in the Passengers Classification Returns.

stations are opened or when fares are revised, the Ticket Indents should be checked in full by the supervising staff. In the case of the new series of tickets supplied to the stations, the particulars should be recorded in the Register of 'New Series' to keep a watch over the accountal of new series in the relevant passenger classification. Steps should also be taken to get the relevant Index Numbers (Para 2109) allotted by the Accounts Office. The Index Numbers should be intimated to the station to facilitate accountal of issues under the new series by the concerned stations in the Passengers Classification Returns.

(b) **PRS & UTS**

Estimate: -Estimate for annual requirement of ticket roll should be prepared with reference to the ticket rule continuity statement, which should be checked and countersigned by the TIAs during the inspection of the station. The copy of the estimate to be sent to the Traffic Accounts Office. Any abnormal fluctuation in traffic should be identified by the CMI/CA during the station inspection and the estimate can be revised accordingly.

Indent: - The indent based on Estimate should be prepared in three foils by the station. One foil should be retained as office copy. 2nd foil should be sent to the Traffic Accounts Office, 3rd foil to the Divisional Commercial Manager's office. The Divisional Commercial office will consolidate the indents of each station and arrive at the total requirement for the Division and prepare a summary of indents in four copies. One copy of the Summery is retained as office copy and sent three copies of the summarized indent to the Traffic Accounts Office for vetting. In Traffic Accounts Office, it shall be checked with estimate as well as closing stock on hand. It should be seen that number of ticket indented for are not in excess of the estimate and the stock of ticket should not be allowed to accumulate. Thereafter, two copies of the vetted indent are returned to the Divisional Commercial Office and one copy is retained as office copy.

(c) **BPT/EFT and Other Money Value Books Items**

The Indents for BPT (Local/Foreign) for each station are received in four foils from Sr.

		<p>DCM's Office. In Traffic Accounts Office, it shall be checked with reference to the average monthly issue and stock on hand. It should be seen that number of BPT indented for are not abnormally high and the stock of ticket should not be allowed to accumulate.</p> <p>The Indents for EFT are consolidated at Divisional Commercial Office. The total requirement of the Division is indented by Sr. DCM's Office. Four copies of the summarized indent are received in the Traffic Accounts Office for vetting. In Traffic Accounts Office, it shall be checked with reference to the average monthly issue and stock on hand. It should be seen that number of EFT indented for are not abnormally high and the stock of ticket should not be allowed to accumulate.</p> <p>The indents for other Money Value Books items are to be checked in terms of JPO issued at each Zonal Railways, complying the policy guidelines issued vide Railway Board's letter No.2005 /RS (ptg.) MV. Policy dt. 21.12.2006.</p>
2103	<p>The particulars of the Indents (COM/T. 14 Revised) passed by the Accounts Office, and the tickets supplied to the stations by the Superintendent, Printing and Stationery on each indent should be recorded in a Stock Register to be maintained for the purpose. Each indent received from stations should be checked in respect of (Columns 1 to 10, 12 and 13). The last progressive number received (Col. 8) should be checked with reference to the entries made in the Stock Register from the last indent. The number of Tickets indented for (Column 13) should be checked with the Estimates of tickets a copy of which is submitted by stations to the Accounts Office (Paragraph 219 CM). In cases in which Pilgrim or Toll Tax is leviable, whether in respect of booking or destination stations, it should be seen that the amount of tax is included in the fare. In the case of Indents for printed 'Return' card tickets and other</p>	<p>(a) <u>Printed Card Tickets:</u> -</p> <p>The particulars of the Indents (COM/T. 14 Revised) passed by the Accounts Office, and the tickets supplied to the stations by the Superintendent, Printing and Stationery on each indent should be recorded in a Stock Register to be maintained for the purpose. Each indent received from stations should be checked in respect of (Columns 1 to 10, 12 and 13). The last progressive number received (Col. 8) should be checked with reference to the entries made in the Stock Register from the last indent. The number of Tickets indented for (Column 13) should be checked with the Estimates of tickets a copy of which is submitted by stations to the Accounts Office (Paragraph 219 CM). In cases in which Pilgrim or Toll Tax is leviable, whether in respect of booking or destination stations, it should be seen that the amount of tax is included in the fare. In the case of Indents for printed 'Return' card tickets and other concession tickets, it should be seen that the period available for the return journey is correctly indicated.</p> <p>(b) <u>PRS/UTS Tickets:</u> -</p> <p>The particulars of the indents passed by the Traffic Accounts Office should be recorded in a register to be maintained for the purpose. The</p>

	<p>concession tickets, it should be seen that the period available for the return journey is correctly indicated.</p>	<p>detail of ticket rolls i.e series and number supplied will be provided to Traffic Accounts office by Stores Department. The details of Ticket Rolls received should also be advised by Commercial Department to Traffic Accounts for reconciliation with monthly continuity statement of PRS/UTS.</p> <p>(c) <u>BPT/EFT and Other Money value Books items.</u></p> <p>The particulars of the Indents for BPT/EFT and Other Money value books items passed by the Accounts Office, and the tickets/money value items supplied to the stations by the Superintendent, Printing and Stationery/Controller of Stores on each indent should be recorded in a Stock Register to be maintained for the purpose separately.</p>
2104	<p>Check of Collected Tickets and Ticket Collector's Reports:The collected tickets will be received daily from stations along with the Ticket Collector's Report (COM/T. 8 Revised) and should, on receipt, be dealt with as indicated below:</p> <p>(1) Sort the tickets with the object of removing.</p> <p>(a) Local Excess Fare, Blank Paper and other Paper Tickets to be checked with the monthly returns of Local Excess Fare and Local Blank Paper Tickets.</p> <p>(b) Through Excess Fare, Blank Paper and other Paper Tickets for submission to the Forwarding Railway Accounts Offices for check with the Returns of Through Excess Fare and Through Blank Paper Tickets received from the forwarding stations.</p> <p>(c) Free Passes for checks provided in Para 2148.</p> <p>(2) Pick out, in respect of any two days between the 3rd and 24th of the month to be specified</p>	<p>Check of Collected Tickets and Ticket Collector's Reports:The collected tickets will be received daily from stations along with the Ticket Collector's Report (COM/T. 8 Revised) and should, on receipt, be dealt with as indicated below:</p> <ol style="list-style-type: none"> 1. Sort the tickets with the object of removing. <ol style="list-style-type: none"> a. Local Excess Fare, Blank Paper and other Paper Tickets to be checked with the monthly returns of Local Excess Fare and Local Blank Paper Tickets. b. <u>UTS/PRS tickets</u>, Through Excess Fare, Blank Paper and other Paper Tickets, Luggage Tickets for submission to the Forwarding Railway Accounts Offices for check with the Returns of Through UTS/PRS, Excess Fare and Through Blank Paper Tickets received from the forwarding stations. c. Free Passes for checks provided in Para 2148. 2. Checks:- <p><u>PRS/UTS collected Tickets:-</u></p> <ol style="list-style-type: none"> a) <u>Pick out, in respect of any five days of the month at random basis to be specified by the Traffic Accounts Officer:-</u> b) <u>The collected UTS/PRS tickets is to be seen that the random number should be same for one particular destination issued on a particular date.</u> c) <u>It is to be seen that Water-mark is present on the UTS/PRS tickets.</u> d) <u>It is to be seen that 4 digit SLASH number tallies with the Printed Ticket number. There should be no Mis-match. In case of any discrepancy noticed in RANDOM number and SLASH number during the</u>

	<p>by the Accounts Officer and in respect of all the days from 25th to the 2nd of the following month.</p> <p>a. highest numbers of collected Local Printed Tickets between pairs of stations for comparison with the Local Passenger Classifications for Printed Tickets. (COM/P. 15 and 16 Revised) vide Paragraph 2121.</p> <p>highest number of collected Through Printed Tickets between pairs of stations for submission to the Forwarding Railway Accounts Offices for check with the Through Passenger Classification received from the forwarding stations (Paragraph 2121) ;</p> <p>(3) Compile from the Ticket Collector's Reports such information in regard to missing tickets as the Local traffic authorities may require.</p>	<p>check, the case should be viewed with suspicion and carefully investigated. The originating Traffic Accounts Office is to be reported as well.</p> <p>e) The genuineness of PRS/UTS tickets to be checked as per rule in force.</p> <p><u>Printed Card Ticket:-</u></p> <p>(a) Pick out, in respect of any two days between the 3rd and 24th of the month to be specified by the Accounts Officer and in respect of all the days from 25th to the 2nd of the following month.</p> <p>(b) highest numbers of collected Local Printed Tickets between pairs of stations for comparison with the Local Passenger Classifications for Printed Tickets. (COM/P. 15 and 16 Revised) vide Paragraph 2121.</p> <p>(c) highest number of collected Through Printed Tickets between pairs of stations for submission to the Forwarding Railway Accounts Offices for check with the Through Passenger Classification received from the forwarding stations (Paragraph 2121) ;</p> <p>(d) Compile from the Ticket Collector's Reports such information in regard to missing tickets as the Local traffic authorities may require.</p> <p>Collected Luggage Tickets/Left Luggage Tickets to be checked as per Para 2107.</p> <p>Collected Free Passes to be checked as per Para 2148.</p>
2105	<p>In addition to the checks enumerated in the previous paragraph, the collected tickets and Ticket Collector's Reports (COM/T. 8 Revised) of a few stations to be selected by the Accounts Officer for both Local and Through traffic should be checked to see that they are submitted by the stations daily and are not accumulated, that no tickets is of expired date or for a station short of the collecting station, that there are no tickets bearing duplicate numbers and that the percentage of missing tickets is not high. It should be</p>	<p>In addition to the checks enumerated in the previous paragraph, the collected tickets and Ticket Collector's Reports (COM/T. 8 Revised) of a few stations to be selected by the Accounts Officer for both Local and Through traffic should be checked to see that they are submitted by the stations daily and are not accumulated, that no tickets is of expired date or for a station short of the collecting station, that there are no tickets bearing duplicate numbers and that the percentage of missing tickets is not high. It should be seen that the instructions issued by the railway for the issue, dating, punching etc., of tickets have been duly observed. All irregularities (including the high percentage of missing tickets) noticed during the course of the check should be investigated.</p> <p>Note: The number of stations for the purpose of</p>

	<p>seen that the instructions issued by the railway for the issue, dating, punching etc., of tickets have been duly observed. All irregularities (including the high percentage of missing tickets) noticed during the course of the check should be investigated.</p> <p>Note: The number of stations for the purpose of this check should be Selected in such a manner that all the stations come under check at least once in a year. The collected tickets and Ticket Collector's Reports of the selected stations should be completely checked for 3 days in a month, so as to cover one day in each ten days period.</p>	<p>this check should be Selected in such a manner that all the stations come under check at least once in a year. The collected tickets and Ticket Collector's Reports of the selected stations should be completely checked for 3 days in a month, so as to cover one day in each ten days period.</p>
2106	<p>The collected passenger tickets received in the Accounts Office should be destroyed by being reduced to pulp or cut to pieces in a machine with the exception of those mentioned below which should however be retained according to the requirements of each case</p> <ul style="list-style-type: none"> (i) Tickets bearing the highest numbers for the dates these are to be checked in terms of Para 2121. (ii) Tickets in connection with which irregularities involving debits against stations or refunds to public are discovered. (iii) Tickets required for intensive check in the Accounts Office, vide Para 2105. (iv) Tickets required by audit for their check for the reservation of which advance intimation will be given by that department. (The tickets required by audit will, however, be checked by that Department within one month of the date of audit requisition indicating their 	<p>The collected passenger tickets received in the Accounts Office should be destroyed by being reduced to pulp or cut to pieces in a machine with the exception of those mentioned below which should however be retained according to the requirements of each case</p> <ul style="list-style-type: none"> (i) Tickets bearing the highest numbers for the dates these are to be checked in terms of Para 2121. (ii) Tickets in connection with which irregularities involving debits against stations or refunds to public are discovered. (iii) Tickets required for intensive check in the Accounts Office, vide Para 2105. (iv) Tickets required by audit for their check for the reservation of which advance intimation will be given by that department. (The tickets required by audit will, however, be checked by that Department within one month of the date of audit requisition indicating their requirement). <p>Particular care should be taken in regard to the custody of these tickets.</p>

	<p>requirement).</p> <p>Particular care should be taken in regard to the custody of these tickets.</p>	
2107	<p>Collected tickets, other than Passenger tickets, should be checked, in detail with the returns to which they respectively relate. Thus, Local Luggage etc. Tickets should be checked with the forwarded returns for such traffic sent in by the issuing station. The Through collected luggage etc. tickets should be sent to the forwarding railway Accounts Office for necessary check with the relevant forwarded returns received from the forwarding stations.</p> <p>Irregularities noticed by the Accounts Office in connection with the issue of these tickets by the station staff, should, apart from taking necessary action in the Accounts Office, be reported to the Divisional Superintendent or the Chief Commercial Superintendent as locally arranged.</p>	<p>Collected tickets, other than Passenger tickets, should be checked, in detail with the returns to which they respectively relate. Thus, Local Luggage etc. Tickets should be checked with the forwarded returns for such traffic sent in by the issuing station. The Through collected luggage etc. tickets should be sent to the forwarding railway Accounts Office for necessary check with the relevant forwarded returns received from the forwarding stations in terms of Para 2207. The collected left luggage Tickets are to be checked in terms of Para 2212.</p> <p>Irregularities noticed by the Accounts Office in connection with the issue of these tickets by the station staff, should, apart from taking necessary action in the Accounts Office, be reported to the Sr. Divisional Commercial Manager or the Chief Commercial Manager as locally arranged.</p>
2108	<p>Check on non-issued tickets: The statement of non-issued tickets (COM/T. 18 Revised) received daily from stations separately for Local and Through traffic and for Printed Card and Blank Paper Tickets should be checked with the original tickets accompanying them to see that each entry is supported by the ticket received. It should be seen that the tickets themselves have been marked 'non-issued' and endorsed over the signature of the Station Master or the Booking Clerk with reasons for cancellation, that they do not show any indication of having been used and that they have been submitted by stations on the day of cancellation. It should be ensured that clerkage charges wherever due have been calculated and shown in the appropriate column. Frequent submission by a station of non-issued tickets</p>	<p>Check on non-issued tickets: The statement of non-issued tickets (COM/T. 18 Revised) received daily from stations separately for Local and Through traffic and for Printed Card , Blank Paper Tickets and manually refunded UTS/PRS tickets should be checked with the original tickets accompanying them to see that each entry is supported by the ticket received.</p> <p>System generated statements of Non-Issue/cancelled/ Special cancelled UTS tickets received separately daily from stations should also be checked with the Original tickets accompanying them to see that each entry is supported by the ticket received. It should be seen that the tickets themselves have been marked 'non-issued' and endorsed over the signature of the Station Master or the Booking Clerk with reasons for cancellation, that they do not show any indication of having been used and that they have been submitted by stations on the day of cancellation. In case of any missing tickets, necessary debits to be raised against the station as per the rule in force. It should be ensured that clerkage charges wherever due have been calculated and shown in the appropriate column. Frequent submission by a station of non-issued tickets for an adjacent or the same station should be viewed with suspicion and investigated by the Travelling Inspector of Station Accounts. The daily statements of non-issued tickets should</p>

	<p>for an adjacent or the same station should be viewed with suspicion and investigated by the Travelling Inspector of Station Accounts. The daily statements of non-issued tickets should be compared with the monthly summary of such tickets. (See also Paragraph 2112).</p>	<p>be compared with the monthly summary of such tickets. (See also Paragraph 2112).</p>
<p>2109</p>	<p>Check of Passenger classification for Printed Tickets (COM/P. 15 and 16 Revised): Each series of printed tickets supplied to a station is allotted by the Accounts Office a serial number called "Index Number". The Index Number consists of four digits. The digit in the thousandth place indicates the class of travel in code number. The other three digits in the unit, tenth and hundredth place indicate the serial number allotted to the printed series. A particular Index Number in relation to a particular "Station from" will identify one and only one printed series stocked at that "Station from". No other series at that station, whether Local or Through, should have the same Index Number. The Index Numbers should be allotted continuously in each class. Roneoed lists showing 'Index Number', 'Station to', 'Rate' and 'Index Number' for each series of printed tickets stocked at a station should be supplied to that station by the Accounts Office for being pasted to the Daily Trains Cash-cum-Summary Book maintained at the station and Local/Through Passenger classifications for printed tickets sent to the Accounts Office. The Local/Through Passenger classifications for printed tickets received in the Accounts Office with the Roneoed lists pasted thereto will be checked in respect of rates for new series supplied to the stations for which 'Index Numbers' have not already been allotted. While checking the rates for such series, new</p>	<p>Check of Passenger Classification for Printed Tickets (COM/P. 15 and 16 Revised): Each series of printed tickets supplied to a station is allotted by the Accounts Office a serial number called "Index Number". The Index Number consists of four digits. The digit in the thousandth place indicates the class of travel in code number. The other three digits in the unit, tenth and hundredth place indicate the serial number allotted to the printed series. A particular Index Number in relation to a particular "Station from" will identify one and only one printed series stocked at that "Station from". No other series at that station, whether Local or Through, should have the same Index Number. The Index Numbers should be allotted continuously in each class. Roneoed lists showing 'Index Number', 'Station to', 'Rate' and 'Index Number' for each series of printed tickets stocked at a station should be supplied to that station by the Accounts Office for being pasted to the Daily Trains Cash-cum-Summary Book maintained at the station and Local/Through Passenger classifications for printed tickets sent to the Accounts Office. The Local/Through Passenger classifications for printed tickets received in the Accounts Office with the Roneoed lists pasted thereto will be checked in respect of rates for new series supplied to the stations for which 'Index Numbers' have not already been allotted. While checking the rates for such series, new Index Numbers should, also, be allotted and advised to the stations concerned. When, however, there is a revision of rates, a complete check of rates for all the affected series should be exercised in the classification for the first month from which the revision of rates takes effect.</p>

	Index Numbers should, also, be allotted and advised to the stations concerned. When, however, there is a revision of rates, a complete check of rates for all the affected series should be exercised in the classification for the first month from which the revision of rates takes effect.	
2110	The check on the correctness of commencing numbers with the closing numbers for the previous month, net issue of full fare tickets and computation of amounts for full fare tickets will be done on the computer. This is achieved by maintaining information on master file, for individual series, with regard to previous, months closing number and rate per issue. After the current months' processing is over the current month's closing number is picked up and stored in the information on master file for use during the next month's processing. The check of concession orders will continue to be done manually.	The check on the correctness of commencing numbers with the closing numbers for the previous month, net issue of full fare tickets and computation of amounts for full fare tickets will be done on the computer. This is achieved by maintaining information on master file, for individual series, with regard to previous, months closing number and rate per issue. After the current months' processing is over the current month's closing number is picked up and stored in the information on master file for use during the next month's processing. The check of concession orders will continue to be done manually.
2111	The number of tickets issued at concession fares and the amount thereof shown in the Passenger classification for printed tickets should be checked by the Accounts Office completely in conjunction with the concession orders received along with the Passenger classification and any corrections found necessary made in the Passenger classification noting them in a register, to be maintained for the purpose at the same time for the issue of the Error Sheet against the station, if necessary, at a later stage. Note.- Check of Rate sand calculation of fares by head and hand method for printed tickets issued on concession vouchers should be exercised to the extent of 10%.	The number of tickets issued at concession fares and the amount thereof shown in the Passenger classification for printed tickets should be checked by the Accounts Office completely in conjunction with the concession orders received along with the Passenger classification and any corrections found necessary made in the Passenger classification noting them in a register, to be maintained for the purpose at the same time for the issue of the Error Sheet against the station, if necessary, at a later stage. Note: - Check of Rate sand calculation of fares by head and hand method for printed tickets issued on concession vouchers should be exercised to the extent of 10%.
2112	The credit taken for non-issued tickets should be verified by comparison with the Monthly Summary of non-	The credit taken for non-issued tickets should be verified by comparison with the Monthly Summary of non-issued tickets which would have already been checked vide Paragraph 2108 . In

	<p>issued tickets which would have already been checked vide Paragraph 2108. In case, there is a difference between the total number of non-issued tickets shown in the relevant Passenger classification and the number of non issued tickets for the month appearing in the checked Monthly Summary of non-issued tickets the number of non-issued tickets recorded in the Passenger classification should be corrected to accord with the number shown in the checked Monthly Summary of non-issued tickets.</p>	<p>case, there is a difference between the total number of non-issued tickets shown in the relevant Passenger classification and the number of non issued tickets for the month appearing in the checked Monthly Summary of non-issued tickets the number of non-issued tickets recorded in the Passenger classification should be corrected to accord with the number shown in the checked Monthly Summary of non-issued tickets.</p>
2113	<p>Where tickets are charged at reduced rates on the authority of concession vouchers (Form 'D', Privilege Ticket Order, etc.), it should be seen that the documents in support have been received that they are themselves valid and that fares have been recovered in accordance with Tariff Rules. Where a part amount of a voucher is recoverable in cash from its holder at the time of its exchange with the tickets by the station, and the balance is recoverable from the issuing department, it should be seen that the full amount of the voucher is accounted for in the passenger classification and that the portion of the amount recoverable from the department is billed for.</p>	<p>Where tickets are charged at reduced rates on the authority of concession vouchers (Form 'D', Privilege Ticket Order, etc.), it should be seen that the documents in support have been received that they are themselves valid and that fares have been recovered in accordance with Tariff Rules. Where a part amount of a voucher is recoverable in cash from its holder at the time of its exchange with the tickets by the station, and the balance is recoverable from the issuing department, it should be seen that the full amount of the voucher is accounted for in the passenger classification and that the portion of the amount recoverable from the department is billed for.</p>
2114	<p>The check of concession orders and other vouchers received in payment of passenger fares should be conducted with reference to the following general points:</p> <ol style="list-style-type: none"> 1. That the concession order or voucher is issued by the authority competent to issue it. 2. That it bears the stamp of the office of issue. 3. That it is exchanged within the available dates. 4. That the class and number of tickets issued are noted on the voucher and are not higher than or in excess of those specified in the voucher. 	<p>The check of concession orders and other vouchers received in payment of passenger fares should be conducted with reference to the following general points:</p> <ol style="list-style-type: none"> 1. That the concession order or voucher is issued by the authority competent to issue it. 2. That it bears the stamp of the office of issue. 3. That it is exchanged within the available dates. 4. That the class and number of tickets issued are noted on the voucher and are not higher than or in excess of those specified in the voucher. 5. That, where required, it bears the acknowledgement of the person receiving the concession. 6. That it is otherwise genuine and in prescribed format duly filled.. <p>For this purpose, all officers and heads of recognized Schools/Colleges authorized to issue concession orders or vouchers will send monthly to</p>

	<p>5. That, where required, it bears the acknowledgement of the person receiving the concession.</p> <p>6. That it is otherwise genuine.</p> <p>For this purpose, all officers and heads of recognized Schools/Colleges authorized to issue concession orders or vouchers will send monthly to the Accounts Office statements showing particulars of the vouchers issued by them. These statements should be used to verify the genuineness of the concession orders by comparing a percentage (to be fixed by the Accounts Officer) of the vouchers with the statements.</p>	<p>the Accounts Office statements showing particulars of the vouchers issued by them. These statements should be used to verify the genuineness of the concession orders by comparing a percentage (to be fixed by the Accounts Officer) of the vouchers with the statements.</p>
2115	<p>In the case of Privilege Ticket orders, in addition to the checks enumerated in the previous paragraph, it should be seen that there are no erasures or alterations, that the signature of the holder agrees with the specimen given on the order and that the tickets have been issued in accordance with the rules.</p>	<p>In the case of Privilege Ticket orders, in addition to the checks enumerated in the previous paragraph, it should be seen that there are no erasures or alterations that the signature of the holder agrees with the specimen given on the order if the employee himself travels and that the tickets have been issued in accordance with the rules.</p>
2116	<p>The credit taken in connection with tickets issued in exchange for Rail Travel Coupons should be verified with the original coupons received from the stations in support of such credits. The verification of the genuineness of the coupons received from the stations and the adjustment with the other railways of fares represented by the coupons sold by them should be carried out in accordance with the detailed instructions issued for the purpose by the Accounts Officer.</p>	<p>The credit taken in connection with tickets issued in exchange for Rail Travel Coupons should be verified with the original coupons received from the stations in support of such credits. The verification of the genuineness of the coupons received from the stations and the adjustment with the other railways of fares represented by the coupons sold by them should be carried out in accordance with the detailed instructions issued for the purpose by the Accounts Officer.</p>
2117	<p>In cases where the total of concession fare tickets punched on the cards (from the Passenger classification as checked by the Accounts Office) and total of full fare tickets (obtained on the computer by multiplying the number of tickets sold at full fare with the rate) differs from the total fare shown by the</p>	<p>In cases where the total of concession fare tickets punched on the cards (from the Passenger classification as checked by the Accounts Office) and total of full fare tickets (obtained on the computer by multiplying the number of tickets sold at full fare with the rate) differs from the total fare shown by the station, the relevant items (called 'Incorrect Items') are listed on the computer in the following form and handed over to the Accounts office for check:</p>

station, the relevant items (called 'Incorrect Items') are listed on the computer in the following form and handed over to the Accounts office for check:

**STATEMENT OF
INCORRECT ITEMS
RELATING TO PRINTED
SERIES**

S t a t i o n f r o m	I n d e x N o .	Y e a r	M o n t h	R a t e	C o m m e n c i n g O f N u m b e r o f I s s u e d t i c k e t s	C l o s i n g N o. o f t i c k e t s	T o t a l N o. o f n o n - t i c k e t s
1	2	3	4	5	6	7	8

**STATEMENT OF INCORRECT ITEMS RELATING
TO PRINTED SERIES**

Sta tio n f r o m	Ind ex No.	Yea r	Mo nth	Rat e	Co m m e n c i n g O f N u m b e r o f I s s u e d t i c k e t s	Clo s i n g N o. o f t i c k e t s	Tot al No. No n - t i c k e t s
1	2	3	4	5	6	7	8

Tickets issued at		Calculated fares			Total station fares	Under charge or overcharge	Remarks
Co n c e s s i o n f a r e	Full Fare	F u l l	Co n c e s s i o n	Tot al			
9	10	11	12	13	14	15	16

The incorrect items include:

- Items of undercharge where the total calculated fares are more than the total station fares.
- Items of overcharge where the total calculated fares are less than the total station fares.
- Unmatched items where the monthly issues of a series as reported in the classification do not have corresponding data with regard to previous month's closing number and rate in the master information file.
- Items for which closing number is lower than

Tickets issued at		Calculated fares			Total station fares	Undercharge or overcharge	Remarks
C	F	F	C	T			
on	ull	ull	on	otal			
ce	fare	fare	ce	fare			
ssi			ssi				
on			on				
fa			fa				
re			re				
9	1	1	1	1	14	15	1
	0	1	2	3			6

The incorrect items include:

- Items of undercharge where the total calculated fares are more than the total station fares.
- Items of overcharge where the total calculated fares are less than the total station fares.
- Unmatched items where the monthly issues of a series as reported in the classification do not have corresponding data with regard to previous month's closing number and rate in the master information file.
- Items for which closing number is lower than the commencing number (previous month's closing number).
- Duplicate items where duplicate monthly data for issues has been fed for a particular series.
- Items to be filled where the data of issues for a series has been fed without previousing the previous month's data for the same series.

The reasons for items

the commencing number (previous month's closing number).

- Duplicate items where duplicate monthly data for issues has been fed for a particular series.
- Items to be filled where the data of issues for a series has been fed without previousing the previous month's data for the same series.

The reasons for items appearing in the incorrect statement can be:

- Punching/coding mistakes.
- Calculation mistakes committed by the stations .
- Re-start of the serial number of the series beginning with 00000 after exhausting the previous stock.
- "Out of series" causing break in continuity of the serial number for a series".
- Non-availability of the master information for newly introduced series.
- Non-processing of previous month's classification before processing the current month's classification

All the entries in the statement of incorrect items will be checked completely in the Accounts Office to locate cases which have appeared due to the reasons mentioned above. This is achieved by the comparison of the entries printed in the incorrect statement with the entries available in the passenger classification returns of the current month or previous months. The check by the Accounts Office will indicate that some items genuinely belong to the categories of undercharge/overcharge and the other items need further rectification in the form of either error correction or adjustments on account of break in the continuity of series. Such changes will be intimated by the Accounts Office to the Computer Centre. These changes would be further processed by the Computer Centre to print a statement indicating the final statement of undercharges and overcharges. This final statement will form the basis of manual preparation of Error Sheets by the Accounts Office for the undercharges debit against the stations. In other cases of undercharges **totalling up to Rs. 5.00** no debit need be raised against the stations at this stage. Action will, however, be taken in such cases by the Accounts Office as laid down in para **2803**.

appearing in the incorrect statement can be:

- i. Punching/coding mistakes.
- ii. Calculation mistakes committed by the stations .
- iii. Re-start of the serial number of the series beginning with 00000 after exhausting the previous stock.
- iv. "Out of series" causing break in continuity of the serial number for a series".
- v. Non-availability of the master information for newly introduced series.
- vi. Non-processing of previous month's classification before processing the current month's classification

All the entries in the statement of incorrect items will be checked completely in the Accounts Office to locate cases which have appeared due to the reasons mentioned above. This is achieved by the comparison of the entries printed in the incorrect statement with the entries available in the passenger classification returns of the current month or previous months. The check by the Accounts Office will indicate that some items genuinely belong to the categories of undercharge/ overcharge and the other items need further rectification in the form of either error correction or adjustments on account of break in the continuity of series. Such changes will be intimated by the Accounts Office to the Computer Centre. These changes would be further processed by the Computer Centre to print a statement indicating the final statement of undercharges and overcharges. This final statement will form the basis of manual preparation of Error Sheets by the Accounts Office for the undercharges debitible against the stations. In other cases of undercharges of or upto 0.50 paise no debit need

	be raised against the stations at this stage. Action will, however, be taken in such cases by the Accounts Office as laid down in para 2803 .									
2118	The Tickets which have been accounted for as issued 'Out of Order' should be noted in a register to be maintained for the purpose. Subsequent regularization of the 'Out of Order' tickets should be watched with reference to this register. When 'Out of Order' issues are overtaken, the station will account for lesser number of tickets in the Passenger classifications giving reference to the previous 'Out of Order' accountals. Such items will, again, appear in the statement of Incorrect Cards and will be checked completely by the Accounts Office with reference to the previous 'Out of Order' accountal in the 'Register of Tickets issued 'Out of Order'. Necessary remarks regarding regularization of Out of Order' issues should, also, be given in this register.	The Tickets which have been accounted for as issued 'Out of Order' should be noted in a register to be maintained for the purpose. Subsequent regularization of the 'Out of Order' tickets should be watched with reference to this register. When 'Out of Order' issues are overtaken, the station will account for lesser number of tickets in the Passenger classifications giving reference to the previous 'Out of Order' accountals. Such items will, again, appear in the statement of Incorrect Cards and will be checked completely by the Accounts Office with reference to the previous 'Out of Order' accountal in the 'Register of Tickets issued 'Out of Order'. Necessary remarks regarding regularization of Out of Order' issues should, also, be given in this register.								
2119	<p>The Machine Section will tabulate, monthly, a statement showing station-wise total fares and concession fares for printed card series in the following form separately for Local and Through Traffic:</p> <table border="1" data-bbox="399 1312 708 1522"> <thead> <tr> <th>Month</th> <th>Station from</th> <th>Total fares</th> <th>Concession fares</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>The total fares shown in this tabulation for each station should be checked with the total amount taken to debit in the Station Balance Sheet under the head "Passenger classification for Printed Tickets" and debit raised against the station where the total is found to be under-cast in the Local/Through Passenger Classifications and less accounted for in the</p>	Month	Station from	Total fares	Concession fares					<p>Printed Card Tickets: The total fares shown in the tabulation as worked out for each station should be checked with the total amount taken to debit in the Station Balance Sheet under the head "Passenger classification for Printed Tickets" and debit raised against the station where the total is found to be under-cast in the Local/Through Passenger Classifications and less accounted for in the Balance Sheet.</p> <p>The tabulations will pertain to only those Series which have been mechanised. The charges collected on account of other series like Platform Tickets, and other miscellaneous items like clerkage etc. accounted for through the passenger classification returns should also be taken into account along with individual station fares as printed in the statement to reconcile the debit taken by the station in the balance sheet under the head</p> <p>"PASSENGER CLASSIFICATION FOR PRINTED TICKETS"</p> <p>PRS/UTS - The total fares shown in monthly summary of PRS/UTS returns for each location should be checked with the total amount taken to debit in the Station Balance Sheet under the head "PRS/UTS Earnings" and debit shall be</p>
Month	Station from	Total fares	Concession fares							

	<p>Balance Sheet.</p> <p>The tabulations from the computer section will pertain to only those series which have been mechanised. The charges collected on account of other series like Platform Tickets, Reservation Tickets, Reservation-cum-Sleeper tickets etc., and other miscellaneous items like clerkage etc. accounted for through the passenger classification returns should also be taken into account along with individual station fares as printed in the statement to reconcile the debit taken by the station in the balance sheet under the head "PASSENGER CLASSIFICATION FOR PRINTED TICKETS".</p>	<p>raised against the station where the total is found to be under-cast in the relevant returns and less accounted for in the Balance Sheet.</p> <p>In case of missing in continuity of account of UTS/PRS tickets, debits shall be raised as per the rule in force.</p>
2120	<p>The apportionment of earnings for printed tickets relating to through traffic will be made on the computer in proportion to the Kilometres travelled on each Railway. Since the fares of the printed series also include, wherever applicable, elements of Reservations/Sleeper charges like road charges, Accident Compensation Surcharge, etc., the apportionment of the earnings is undertaken after excluding the elements other than the basic fare. Road charges have to be credited to the Railway to which the charges pertain. Inter Railway financial adjustment on account of payment of Pilgrim/Terminal tax will not be made. The computer center will supply to the Accounts Office a statement showing the results of apportionment 3 days before the close of the following month in the following form:</p> <p style="text-align: center;">Statement showing the result of apportionment of total fares in respect of Through Passenger (Printed Series) Traffic booked from Railway to other Railways for the month of.....</p>	<p style="text-align: center;">Apportionment of Earning: The apportionment of Passenger Earning is done through Computerized Centralized Apportionment System (CAS).</p> <p style="text-align: center;">The apportionment of passenger earnings relating to through traffic will be done in proportion to the Kilometres travelled on each Railway. Since the fares also include, wherever applicable, elements of Reservation charges, Superfast Charges, Other Charges etc., the apportionment of the earnings is undertaken after excluding the elements other than the Basic Fare. Besides 5% originating charges of basic fare are also to be excluded prior to apportionment. Inter Railway financial adjustment (IRFA) on account of payment of Pilgrim/Terminal tax will not, however, be made.</p> <p style="text-align: center;">Printed Card Tickets: The amount collected on account of Printed Card tickets being minimal, should not be apportioned and retained by Originating Railway.</p>

Terminal Railway		Total Fares	Apportionment charges		
Code No.	Name		Rly.	Rly.	Anderson
			Rs.		
Grand Total					

From the Computer Statement of apportionment the amount due to each Railway for printed tickets will be entered in a register to be maintained for the purpose. The amount due to each Railway in respect of Blank Paper etc. Tickets will also, be entered in this Register and the amounts due to the Other Railways on account of Outward Passenger Traffic advised to them telegraphically two days before the close of the following month.

2121	The highest numbers of collected Printed Tickets received from the collecting stations in the case of Local traffic and from the other railways in the case of Through traffic, will be checked with the Local/Through Passenger classifications vide paragraph 2104 (2).	The highest numbers of collected Printed Tickets received from the collecting stations in the case of Local traffic and from the other railways in the case of Through traffic, will be checked with the Local/Through Passenger classifications vide paragraph 2104 (2)
2122	Check of return of Blank Paper Tickets (Appendix VII/CCM): The check of fares shown in the accounts foils of Blank Paper Tickets accompanying the Local/Through return of Black Paper Tickets should be exercised as under:	<p>Check of return of Blank Paper Tickets (Appendix VII/CCM): The check of fares shown in the accounts foils of Blank Paper Tickets accompanying the Local/Through return of Black Paper Tickets should be cent percent.</p> <p>The check of system generated Blank Paper Ticket will be 100%. In case of system Blank Paper Ticket distance and via route should be checked with daily Blank Paper Ticket Report. It should also be seen that no</p>

	<table border="1" data-bbox="389 100 714 609"> <tr> <td data-bbox="389 100 552 168">(i) UptoRs. 10</td> <td data-bbox="552 100 714 168">One date in a month.</td> </tr> <tr> <td data-bbox="389 168 552 283">(ii) Above Rs. 10 and uptoRs. 30</td> <td data-bbox="552 168 714 283">Two dates in a month.</td> </tr> <tr> <td data-bbox="389 283 552 388">(iii) Above Rs. 30 and uptoRs. 50</td> <td data-bbox="552 283 714 388">Three dates in a month.</td> </tr> <tr> <td data-bbox="389 388 552 525">(iv) Above Rs. 50 and uptoRs. 100</td> <td data-bbox="552 388 714 525">Ten dates in a month.</td> </tr> <tr> <td data-bbox="389 525 552 609">(v) Above Rs. 100</td> <td data-bbox="552 525 714 609">100%.</td> </tr> </table> <p data-bbox="365 630 738 772">The check of continuity of Blank Paper Tickets will, however, be cent per cent.</p>	(i) UptoRs. 10	One date in a month.	(ii) Above Rs. 10 and uptoRs. 30	Two dates in a month.	(iii) Above Rs. 30 and uptoRs. 50	Three dates in a month.	(iv) Above Rs. 50 and uptoRs. 100	Ten dates in a month.	(v) Above Rs. 100	100%.	<p data-bbox="755 100 1372 567">Blank Paper Ticket has been issued to station for which station pair exists in PRS/UTS Data Base. Frequent issue of system Blank Paper Ticket for the same pair of station should be viewed with suspicion and investigated by Travelling Inspector of Station Accounts. Commercial Office should also be intimated regarding such frequent issue of Blank Paper Tickets for the purpose of updating the UTS System data. It should be seen that the system BPT are not issued via a route longer than 15 % of shorter route as per the provision of IRCM (para 251 of Indian Railway Commercial Manual Vol-I, Chapter 2).</p>
(i) UptoRs. 10	One date in a month.											
(ii) Above Rs. 10 and uptoRs. 30	Two dates in a month.											
(iii) Above Rs. 30 and uptoRs. 50	Three dates in a month.											
(iv) Above Rs. 50 and uptoRs. 100	Ten dates in a month.											
(v) Above Rs. 100	100%.											
2123	<p data-bbox="365 783 738 1680">The amounts on the individual Blank Paper Tickets should be totalled on comptometer or any other Adding Machine and this total checked with the total amount of the Blank Paper Tickets appearing in the Return of Blank Paper Tickets which should also be obtained, but separately, on the comptometer or other Adding Machine. When both the totals agree, individual Blank Paper Tickets need not be compared with the entries in the Return of Blank Paper Tickets. Where the totals do not agree, individual comparison should be made to locate the discrepancy except where the difference between the two figures is within the limits laid down by the Railway Board from time to time. The Accounts foils of Blank Paper Tickets falling under the prescribed check should, however, be compared in all respects with the relevant returns.</p>	<p data-bbox="755 783 1372 1323">The amounts on the individual Blank Paper Tickets should be totalled on electronic gadget or any other Adding Machine and this total checked with the total amount of the Blank Paper Tickets appearing in the Return of Blank Paper Tickets which should also be obtained, but separately, on the comptometer or other Adding Machine. When both the totals agree, individual Blank Paper Tickets need not be compared with the entries in the Return of Blank Paper Tickets. Where the totals do not agree, individual comparison should be made to locate the discrepancy except where the difference between the two figures is within the limits laid down by the Railway Board from time to time. The Accounts foils of Blank Paper Tickets falling under the prescribed check should, however, be compared in all respects with the relevant returns</p>										
2124	<p data-bbox="365 1701 738 1984">In the case of other Paper Tickets, the charges should be checked completely with reference to the Tariff Rules etc. on the subject and compared with the amount shown in the Return. Charges for special trains should be checked in accordance with the Tariff Rules on the subject</p>	<p data-bbox="755 1701 1372 1963">In the case of other Paper Tickets, the charges should be checked completely with reference to the Tariff Rules etc. on the subject and compared with the amount shown in the Return. Charges for special trains should be checked in accordance with the Tariff Rules on the subject and with the help of the tour programmes supplied by the General Manager and the composition statements sent in by station.</p>										

	and with the help of the tour programmes supplied by the General Manager and the composition statements sent in by station.																			
2125	<p>It should be seen that commencing numbers of Blank Paper and other Paper Tickets shown in the Return of Blank Paper Tickets agree with the closing numbers shown in the checked Return for the previous month and that the tickets issued in the month are accounted for individually in consecutive order in the case of Local traffic and separately for each terminal railway grouped in order of 'vias' in the case of Through traffic and there is no break in the continuity of Machine Numbers. If a Blank Paper Ticket or other Paper Ticket is not accounted for in the return of Blank Paper Tickets, the debit to be raised against the station should be as indicated below:</p> <table border="1" data-bbox="391 982 716 1978"> <thead> <tr> <th colspan="2" data-bbox="391 982 716 1062">(a) BLANK PAPER TICKETS</th> </tr> <tr> <th data-bbox="391 1062 553 1262">Value range of the Book from which the ticket is missing,</th> <th data-bbox="553 1062 716 1262">Amount of debit to be raised for each missing ticket.</th> </tr> </thead> <tbody> <tr> <td data-bbox="391 1262 553 1339">(1) UptoRs. 10</td> <td data-bbox="553 1262 716 1339">Rs. 10</td> </tr> <tr> <td data-bbox="391 1339 553 1476">(2) Above Rs. 10 and upto Rs. 30</td> <td data-bbox="553 1339 716 1476">Rs. 30</td> </tr> <tr> <td data-bbox="391 1476 553 1581">(3) Above Rs. 30 and upto Rs.50</td> <td data-bbox="553 1476 716 1581">Rs. 50</td> </tr> <tr> <td data-bbox="391 1581 553 1978">(4) Above Rs. 50</td> <td data-bbox="553 1581 716 1978">Either Rs. 50 or the II class fare upto the farthest station to which the ticket could be made available in Local booking in the case of</td> </tr> </tbody> </table>	(a) BLANK PAPER TICKETS		Value range of the Book from which the ticket is missing,	Amount of debit to be raised for each missing ticket.	(1) UptoRs. 10	Rs. 10	(2) Above Rs. 10 and upto Rs. 30	Rs. 30	(3) Above Rs. 30 and upto Rs.50	Rs. 50	(4) Above Rs. 50	Either Rs. 50 or the II class fare upto the farthest station to which the ticket could be made available in Local booking in the case of	<p>It should be seen that commencing numbers of Blank Paper and other Paper Tickets shown in the Return of Blank Paper Tickets agree with the closing numbers shown in the checked Return for the previous month and that the tickets issued in the month are accounted for individually in consecutive order in the case of Local traffic and separately for each terminal railway grouped in order of 'vias' in the case of Through traffic and there is no break in the continuity of Machine Numbers. If a Blank Paper Ticket or other Paper Ticket is not accounted for in the return of Blank Paper Tickets, the debit to be raised against the station should be the II class fare upto the farthest station to which the ticket could be made available in Local booking in the case of Local Blank Paper Tickets and to the farthest junction with another Railway in the case of through traffic whichever is higher. In case of other paper tickets the debits to be raised against the station shall be as under:-</p> <table border="1" data-bbox="797 863 1333 1213"> <thead> <tr> <th colspan="2" data-bbox="797 863 1333 909">(b) OTHER PAPER TICKETS</th> </tr> </thead> <tbody> <tr> <td data-bbox="797 909 992 1077">(1) Local Paper Ticket</td> <td data-bbox="992 909 1333 1077">Debit should be raised as if the ticket had been issued to the farthest station to which it could be made available in local booking.</td> </tr> <tr> <td data-bbox="797 1077 992 1213">(2) Through Paper Ticket</td> <td data-bbox="992 1077 1333 1213">Debit should be raised as if the ticket had been issued to the farthest junction with another Railway.</td> </tr> </tbody> </table> <p>In order to prevent accumulation of Station outstandings on this account, effective steps should be taken for finalization of the enquiries in regard to the missing tickets which should, <i>inter-alia</i>, include the check of the list of missing tickets (received from other railway) with the collected tickets by the destination railway. It should also be seen generally that no Blank Paper Ticket had been issued to a station for which printed card tickets have been supplied. If any tickets are issued and accounted for except in the regular order of consecutive number, the irregularity should be taken up with the station through the Sr. Divisional Commercial Manager. It should be seen that both the regular and irregular numbers are shown by the stations in the Return till the irregular numbers are absorbed.</p> <p>In case of non-submission of Accounts foil of the BPT/Other Paper Tickets to Traffic Accounts Office, Debits equivalent to the amount accounted for in the relevant Return shall be raised against the station to avoid the presumptive loss against the issue of Accounts Foil to some other passenger in addition to the</p>	(b) OTHER PAPER TICKETS		(1) Local Paper Ticket	Debit should be raised as if the ticket had been issued to the farthest station to which it could be made available in local booking.	(2) Through Paper Ticket	Debit should be raised as if the ticket had been issued to the farthest junction with another Railway.
(a) BLANK PAPER TICKETS																				
Value range of the Book from which the ticket is missing,	Amount of debit to be raised for each missing ticket.																			
(1) UptoRs. 10	Rs. 10																			
(2) Above Rs. 10 and upto Rs. 30	Rs. 30																			
(3) Above Rs. 30 and upto Rs.50	Rs. 50																			
(4) Above Rs. 50	Either Rs. 50 or the II class fare upto the farthest station to which the ticket could be made available in Local booking in the case of																			
(b) OTHER PAPER TICKETS																				
(1) Local Paper Ticket	Debit should be raised as if the ticket had been issued to the farthest station to which it could be made available in local booking.																			
(2) Through Paper Ticket	Debit should be raised as if the ticket had been issued to the farthest junction with another Railway.																			

passenger foil.

Local Blank Paper Tickets and to the farthest junction with another Railway in the case of through traffic whichever is higher.

(b) OTHER PAPER TICKETS

(1) Local Paper Ticket

Debit should be raised as if the ticket had been issued to the farthest station to which it could be made available in local booking.

(2) Through Paper Ticket

Debit should be raised as if the ticket had been issued to the farthest junction with another Railway.

In order to prevent accumulation of Station outstandings on this account, effective steps should be taken for finalization of the enquiries in regard to the missing tickets which should, *inter-alia*, include the check of the list of missing tickets (received from other railway) with the collected tickets by the destination railway. It should also be seen generally that no Blank Paper Ticket had been issued to a station for which printed card tickets have been supplied. If any tickets are issued and accounted for except in the regular order of consecutive number, the irregularity should be taken up

	with the station through the Sr. Divisional Commercial Manager. It should be seen that both the regular and irregular numbers are shown by the stations in the Return till the irregular numbers are absorbed.	
2126	The check of Concession Orders and other Vouchers received in payment of passenger fares and check of credits taken for non-issued tickets and tickets issued in exchange for Rail Travel Coupons should be exercised in the same manner as laid down in the case of Passenger classifications for Printed Tickets vide Paragraphs 2112 to 2116 .	The check of Concession Orders and other Vouchers received in payment of passenger fares and check of credits taken for non-issued tickets and tickets issued in exchange for Rail Travel Coupons should be exercised in the same manner as laid down in the case of Passenger classifications for Printed Tickets vide Paragraphs 2112 to 2116
2127	The entries of Blank Paper and other Paper Tickets in the Return of Blank Paper Tickets should be compared individually with the collected tickets received from the destination stations in the case of Local Traffic and from the Accounts Office of the collecting railway in the case of Through traffic. In the event of the tickets not having been collected, the reports (COM/ T-7) submitted by the Ticket checking stations of the Blank Paper and other Paper Tickets examined by them separately for Local and Through traffic, should be used to check the issue of tickets as accounted for in the Return of Blank Paper Tickets.	The entries of Blank Paper and other Paper Tickets in the Return of Blank Paper Tickets should be compared individually with the collected tickets received from the destination stations in the case of Local Traffic and from the Accounts Office of the collecting railway in the case of Through traffic. In the event of the tickets not having been collected, the reports (COM/ T-7) submitted by the Ticket checking stations of the Blank Paper and other Paper Tickets examined by them separately for Local and Through traffic, should be used to check the issue of tickets as accounted for in the Return of Blank Paper Tickets
2128	Finally, the totals of each page of the Return of Blank Paper tickets should be compared with the Summary (Appendix VII/D-CM) and the grand total of the Summary in respect of Blank Paper Tickets checked with the total amount arrived at on Comtometer etc. Machine, vide Paragraph 2123 .	Finally, the totals of each page of the Return of Blank Paper tickets should be compared with the Summary (Appendix VII/D-CM) and the grand total of the Summary in respect of Blank Paper Tickets checked with the total amount arrived at on electronic gadget or any other Adding Machine etc. Machine, vide Paragraph 2123 .
2129	In the case of through traffic, apportionment of earnings should be made between railway by the forwarding Railway Accounts Office on the following basis and accounts of apportionment rendered to the railways concerned three days before	No apportionment shall be made in view of minimal Earning on account of Blank Paper Tickets. Originating Railways will retain the earnings.

the close of the following month:

- (i) The total number of tickets by each class and by each via from each station will be taken.
- (ii) In the case of traffic involving two railways only, the forwarding railway's share will be worked out by multiplying the total number of tickets with the rate per ticket attributable to that railway on its distance as per the calculated Fare Table in vogue. The difference between the total amount collected and the share attributable to the forwarding railway, as worked out above, will represent the destination railway's proportion.
- (iii) In the case of traffic involving more than two railways, the forwarding railway's share will be worked out as in (ii) above. The intermediate railway's share should be obtained by taking the total number of tickets and multiplying it by difference between the fare as per calculated Fare Table from originating station to the terminal via on the intermediate railway and the fare from the originating station to the junction via between the originating and the intermediate railways. The difference between the total amount collected and the shares of the forwarding and the intermediate railways as worked out above will represent the share of the destination railway.

2130

Railway Travel Coupon Books. Detailed rules in regard to the sale of Rail Travel Coupon Books to mercantile firms, touring Government officials, accredited press correspondents etc. by the Headquarters Office or Divisional Offices or by stations authorised to sell them are laid down in Para 271 Of the Indian Railway Commercial Manual. As stated therein, an advice of the sale is sent, monthly, to the Accounts Office in form Appendix II/F-CM. On receipt of the advice in the Accounts Office, the remittance of the amount realized by the sale of Railway Travel Coupon Books should be verified. The particulars of sales should, also, be recorded in a Register to be maintained in Form A.2130 for the purpose of verifying the genuineness of the coupons received from the home railway stations or other Railway's Accounts Offices (Para 2131) in lieu of cash (Paragraph 2116). Separate pages should be allotted in the Register for each Coupon Book. **Form A-2130**

REGISTER OF RAIL TRAVEL COUPONS

Serial No.	Coupon Book		Date on which sold	To whom sold	Date of expiry	Total No. of Coupons in the Book
	Class	No.				
1	2	3	4	5	6	7

Coupons exchanged for	Coupon
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Railway Travel Coupon Books. Detailed rules in regard to the sale of Rail Travel Coupon Books to mercantile firms, touring Government officials, accredited press correspondents etc. by the Headquarters Office or Divisional Offices or by stations authorised to sell them are laid down in Para 271 Of the Indian Railway Commercial Manual. As stated therein, an advice of the sale is sent, monthly, to the Accounts Office in form Appendix II/F-CM. On receipt of the advice in the Accounts Office, the remittance of the amount realized by the sale of Railway Travel Coupon Books should be verified. The particulars of sales should, also, be recorded in a Register to be maintained in Form A.2130 for the purpose of verifying the genuineness of the coupons received from the home railway stations or other Railway's Accounts Offices (Para 2131) in lieu of cash (Paragraph 2116). Separate pages should be allotted in the Register for each Coupon Book.

Form A-2130

REGISTER OF RAIL TRAVEL COUPONS

Serial No.	Coupon Book		Date on which sold	To whom sold	Date of expiry	Total No. of Coupons in the Book
	Class	No.				
1	2	3	4	5	6	7

Coupons exchanged for tickets within the date of availability			Coupons forfeited
Month in which exchanged for tickets	Name of Station	No.	
8	9	10	11

Columns 1 to 7 should be filled in from the return (Form Appendix 11/F-CM) received from Commercial Offices or stations and columns 8 to 10 from coupons received from stations or Accounts Offices of other railways. The coupons remaining unexchanged after the date of expiry

	tickets within the date of availability			s forfeited
	Month in which exchanged for tickets	Name of Station	No.	
	8	9	10	
	Columns 1 to 7 should be filled in from the return (Form Appendix 11/F-CM) received from Commercial Offices or stations and columns 8 to 10 from coupons received from stations or Accounts Offices of other railways. The coupons remaining unexchanged after the date of expiry recorded in column 6 will be filled up in column 11.			recorded in column 6 will be filled up in column 11.
2131	<p>Rail Travel Coupons issued by one railway are exchangeable at stations on other railways. The fares represented by the other railways' coupons exchanged for tickets at home railway stations should be debited to the railways concerned. Similarly, in the case of home railway coupons exchanged at other railway stations, the fares will be debited by other railways. Such debits should be checked with the Register of Coupons Rail Travel Coupons issued by one railway are exchangeable at stations on other railways. The fares represented by the other railways coupons exchanged for tickets at home railway stations should be debited to the railways concerned. Similarly, in the case of home railway coupons exchanged at other railway stations, the fares will be debited by other railways. Such debits should be checked with the Register of Coupons (A. 2130).</p>			<p>Rail Travel Coupons issued by one railway are exchangeable at stations on other railways. The fares represented by the other railways' coupons exchanged for tickets at home railway stations should be debited to the railways concerned. Similarly, in the case of home railway coupons exchanged at other railway stations, the fares will be debited by other railways. Such debits should be checked with the Register of Coupons Rail Travel Coupons issued by one railway are exchangeable at stations on other railways. The fares represented by the other railways coupons exchanged for tickets at home railway stations should be debited to the railways concerned. Similarly, in the case of home railway coupons exchanged at other railway stations, the fares will be debited by other railways. Such debits should be checked with the Register of Coupons (A. 2130).</p>
2132.	<p>Check of Emergent Police Passes. Emergent Police Passes (COM/P. 12) are accounted for by stations in the Return of Blank Paper Tickets (Appendix VII/C-CM),</p>			<p>Check of Emergent Police Passes. Emergent Police Passes (COM/P. 12) are accounted for by stations in the Return of Blank Paper Tickets (Appendix VII/C-CM), Local or Through, as the case may be. These should be</p>

	<p>Local or Through, as the case may be. These should be checked to see :</p> <ul style="list-style-type: none"> (i) that the commencing number agrees with the closing number shown in the previous month's Return ; (ii) that the passes are accounted for individually in consecutive order; (iii) that each entry is supported by a Requisition on the authority of which Pass is issued ;and (iv) that the details of duty for which the Pass is issued and the Railway with which the duty is connected are given on the Requisition. 	<p>checked to see :</p> <ul style="list-style-type: none"> (i) that the commencing number agrees with the closing number shown in the previous month's Return ; (ii) that the passes are accounted for individually in consecutive order; (iii) that each entry is supported by a Requisition on the authority of which Pass is issued ;and (iv) that the details of duty for which the Pass is issued and the Railway with which the duty is connected are given on the Requisition.
2133.	<p>The Requisitions and collected passes (received daily from the home railway stations in the case of Local traffic and monthly from the collecting Railway Accounts Office in the case of Through Traffic) should also be checked with the Return received from the Inspector General of Police. Should it transpire, in any case, that the object of the journey was unconnected with the business of the railway, an adjustment of the fare represented by the pass should be made. The collected passes should be retained by the forwarding railway till the liability for the fares represented by these passes has been settled in communication with the Inspector General of Police.</p>	<p>The Requisitions and collected passes (received daily from the home railway stations in the case of Local traffic and monthly from the collecting Railway Accounts Office in the case of Through Traffic) should also be checked with the Return received from the Inspector General of Police. Should it transpire, in any case, that the object of the journey was unconnected with the business of the railway, an adjustment of the fare represented by the pass should be made. The collected passes should be retained by the forwarding railway till the liability for the fares represented by these passes has been settled in communication with the Inspector General of Police.</p>
2134.	<p>Check of Genuineness of Forms I.A.F.T. 1720 and 1720-A. -The requisitions (Forms I.A.F.T. 1720 and 1,720-A) should be compared with the monthly statements received from Army Units to verify their genuineness.</p>	<p>Check of Genuineness of Forms I.A.F.T. 1720 and 1720-A. -The requisitions (Forms I.A.F.T. 1720 and 1,720-A) should be compared with the monthly statements received from Army Units to verify their genuineness.</p>
2135.	<p>Check of Monthly Season Tickets.--The check of Monthly Season Tickets should be</p>	<p>Check of Monthly Season Tickets.--The check of Monthly Season Tickets should be conducted in accordance with the rules, fares and</p>

	conducted in accordance with the rules, fares and conditions laid down in the Coaching Tariff.	conditions laid down in the Coaching Tariff.
2136.	<p>Printed Season Tickets are accounted for in the same manner as printed Card tickets in the Passenger Classification of Printed Tickets (Paragraph 268-CM) and should be checked similarly. The Blank Card Season Ticket Register (Appendix II/ E-CM) should be checked as regards commencing numbers with the closing numbers in the checked register for the previous month and it should be seen that the tickets issued in the month are accounted for individually in consecutive order and there is no break in the continuity of Machine Numbers.</p> <p>The highest numbers of the collected printed Season Tickets should be checked with the Local/ Through Passenger Classification for Printed Tickets. All collected Blank Card Season Tickets should be checked with the Local/Through Blank Card Season Ticket Register.</p>	<p>Printed Season Tickets are accounted for in the same manner as printed Card tickets in the Passenger Classification of Printed Tickets (Paragraph 268-CM) and should be checked similarly. The Blank Card Season Ticket Register (Appendix II/ E-CM) should be checked as regards commencing numbers with the closing numbers in the checked register for the previous month and it should be seen that the tickets issued in the month are accounted for individually in consecutive order and there is no break in the continuity of Machine Numbers.</p> <p>The highest numbers of the collected printed Season Tickets should be checked with the Local/ Through Passenger Classification for Printed Tickets. All collected Blank Card Season Tickets should be checked with the Local/Through Blank Card Season Ticket Register.</p>
2137.	<p>Check of Suburban Tickets:- Suburban Tickets is issued by Railway Administrations to their employees in accordance with local rules on the subject published in the Pass Rules of each Railway. The check on the issue and accountal of these tickets should be conducted with reference to such rules. It should also be seen that the amount realized by the issue of Suburban Tickets is remitted on the same day on which the tickets are issued.</p>	To be deleted, as no such procedure is in vogue.
2138	<p>Check of Pilgrim or Poll Tax. The Pilgrim or Poll Taxes, though included in the Passengers fares, represent amounts payable to State Government or Local Bodies etc. on whose behalf they are collected by the Railway. Such amounts should be</p>	<p>Check of Pilgrim or Poll Tax. The Pilgrim or Poll Taxes, though included in the Passengers fares, represent amounts payable to State Government or Local Bodies etc. on whose behalf they are collected by the Railway. Such amounts should be worked out from the documents indicated below:</p> <p>LOCAL TRAFFIC</p>

The Computer Tabulations of printed tickets issued to each taxable station will be prepared in the following form:

STATISTICAL REPORT NO. 8

Station	Index No.	Distance	Class	Type of tickets	No. of tickets issued	Pilgrim/Terminal tax
From/To						
1	2	3	4	5	6	7

This statement should be checked to locate abnormal cases if any and the total amount less commission charges at rates agreed upon should be paid to State Government or Local Bodies concerned. The commission should be credited to Abstract' Z-650'.

(iv) UTS/PRS (Local and Foreign) : From the relevant computer statement generated from the UTS/PRS.

This statement should be checked to locate abnormal cases if any and the total amount less commission charges at rates agreed upon should be paid to State Government or Local Bodies concerned. The commission should be credited to Abstract' Z-650'.

2139

Working out of earnings due to the worked lines in respect of Passenger (Printed Series) Traffic. A report in the following form will be tabulated on Machines in respect of station to on the worked lines:

Working out of earnings due to the worked lines in respect of Passenger (Printed Series) Traffic. A report in the following form will be tabulated on Machines in respect of station to on the worked lines:

STATISTICAL REPORT NO. 8/A

Month	Station		Class	Type of Ticket	Commencing No.	Closing No.	Total non-issued
	From	To					

STATISTICAL REPORT NO. 8/A

Month	Station	Classes	Type of Ticket	Comencing No.	Closing No.	Total no-issued	
	From						
1	2	3	4	5	6	7	8

No. of Tickets issued at		Total fares	Earnings of the receiving railway	
Full fare	Concession fare		Full fare	Concession fare
9	10	11	12	13

This report will be passed on to the Accounts Office of the railway on which the worked line is situated for working out the earnings due to the worked lines in respect of Through inward Passenger traffic (Printed Series). The earnings due to worked lines in the case of Local Outward and Inward traffic and Through outward traffic (Printed Tickets) will be worked out from the Passenger Classifications for Printed Tickets submitted by

1	2	3	4	5	6	7	8

No. of Tickets issued at		Total fares	Earnings of the receiving railway	
Full fare	Concession fare		Full fare	Concession fare
9	10	11	12	13

This report will be passed on to the Accounts Office of the railway on which the worked line is situated for working out the earnings due to the worked lines in respect of Through inward Passenger traffic (Printed Series). The earnings due to worked lines in the case of Local Outward and Inward traffic and Through outward traffic (Printed Tickets) will be worked out from the Passenger Classifications for Printed Tickets submitted by the forwarding stations.

	the forwarding stations.	
2140.	Check of Out-Agency Bills. The Statistical Report No. 8-A referred to in Para 2139 will also be prepared on Machines in respect of Through Passenger Traffic (Printed Series) booked to Out-Agencies for submission to the Accounts Office of the destination railway concerned for the purpose of check of Out-Agency bills. The Out-Agency bills in respect of Local outward and inward traffic and Through outward traffic (Printed Tickets) will be checked with the relevant Passenger Classifications for Printed Tickets sent by the forwarding stations.	Check of Out-Agency Bills. The Statistical Report No. 8-A referred to in Para 2139 will also be prepared on Machines in respect of Through Passenger Traffic (Printed Series) booked to Out-Agencies for submission to the Accounts Office of the destination railway concerned for the purpose of check of Out-Agency bills. The Out-Agency bills in respect of Local outward and inward traffic and Through outward traffic (Printed Tickets) will be checked with the relevant Passenger Classifications for Printed Tickets sent by the forwarding stations.
2141.	Check of Tourist Coupons. Tourist Agents and Steamship Companies, who are authorized under the terms of their agreements with railways to issue Tourist Coupons, render statements showing the particulars of the coupons sold, the commission deducted by them and the net amount remitted to the railway, at intervals prescribed by the Railway Board from time to time. These statements should be checked in the same way as "Return of Blank Paper Tickets (Appendix VII(C-CM))" and the receipt of the amount from the Tourist Agents and Steamship Companies verified.	Check of Tourist Coupons. Tourist Agents and Steamship Companies, who are authorized under the terms of their agreements with railways to issue Tourist Coupons, render statements showing the particulars of the coupons sold, the commission deducted by them and the net amount remitted to the railway, at intervals prescribed by the Railway Board from time to time. These statements should be checked in the same way as "Return of Blank Paper Tickets (Appendix VII(C-CM))" and the receipt of the amount from the Tourist Agents and Steamship Companies verified.
2142.	The commission charged by the Tourist Agents, etc., should be checked with reference to the rates agreed upon and should be debited to the Revenue Expenditure Head, Abstract G-700 by means of a Journal Entry (A. 2712) prepared at the end of the month.	The commission charged by the Tourist Agents, etc., should be checked with reference to the rates agreed upon and should be debited to the Revenue Expenditure Head, Abstract G-700 by means of a Journal Entry (A. 2712) prepared at the end of the month.
2143.	Check of High Official Requisitions. Requisitions tendered by High Officials of Government for their journeys over the railway are received in the Accounts Office along with the Daily Cash Remittance Note (COM/C. 9 Revised). They should be checked to see that the Officer	Check of High Official Requisitions. Requisitions tendered by High Officials of Government for their journeys over the railway are received in the Accounts Office along with the Daily Cash Remittance Note (COM/C. 9 Revised). They should be checked to see that the Officer is entitled to the accommodation supplied as laid down in the Tariff, that the Requisition is signed by the Officer and the Station Master, that the particulars of tickets purchased are recorded in the space

	is entitled to the accommodation supplied as laid down in the Tariff, that the Requisition is signed by the Officer and the Station Master, that the particulars of tickets purchased are recorded in the space provided on the Requisition for the purpose and that the tickets are accounts for in the Local/Through Return of Blank Paper Tickets (Appendix VII/C-CM).	provided on the Requisition for the purpose and that the tickets are accounts for in the Local/Through Return of Blank Paper Tickets (Appendix VII/C-CM).
2144.	The collected foils of Requisition received from destination stations in the case of Local traffic and from the collecting stations in the case of Local Traffic and from the collecting Railway Accounts Offices in the case of Through traffic should be checked with those received from the forwarding stations and also with the particulars furnished by the Traffic authorities e.g., composition statements of special trains for High Officials and record of movement of saloons and the relevant Tariff Rules.	The collected foils of Requisition received from destination stations in the case of Local traffic and from the collecting stations in the case of Local Traffic and from the collecting Railway Accounts Offices in the case of Through traffic should be checked with those received from the forwarding stations and also with the particulars furnished by the Traffic authorities e.g., composition statements of special trains for High Officials and record of movement of saloons and the relevant Tariff Rules.
2145.	<p>If any person travels with a High Official in a carriage or compartment reserved for him, the usual fares received from the sale of First class tickets to such persons will be adjusted as follows :</p> <p>(i) in the case of a saloon reserved exclusively for the use of a High Official for which special haulage rates are payable (i.e., saloons on which interest, maintenances and depreciation charges are paid by Government), when the number of occupants excluding Attendants is in excess of six, fares for the number of occupants in excess of six shall be retained by the railway;</p> <p>(ii) in the case of a saloon belonging to the ordinary stock of a</p>	<p>If any person travels with a High Official in a carriage or compartment reserved for him, the usual fares received from the sale of First class tickets to such persons will be adjusted as follows :</p> <p>(i) in the case of a saloon reserved exclusively for the use of a High Official for which special haulage rates are payable (i.e., saloons on which interest, maintenances and depreciation charges are paid by Government), when the number of occupants excluding Attendants is in excess of six, fares for the number of occupants in excess of six shall be retained by the railway;</p> <p>(ii) in the case of a saloon belonging to the ordinary stock of a railway for which charges at public rates are payable, when the actual fares for the number of occupants amount to more than the minimum charge payable for the saloon, the difference shall be retained by the railways ;</p> <p>(iii) in the case of First class compartment, when the number of occupants is in excess of the minimum number of fares for which the compartment can be reserved for the public, fares for the number of occupants in excess, of the minimum number of First class fares, shall be retained by the</p>

	<p>railway for which charges at public rates are payable, when the actual fares for the number of occupants amount to more than the minimum charge payable for the saloon, the difference shall be retained by the railways ;</p> <p>(iii) in the case of First class compartment, when the number of occupants is in excess of the minimum number of fares for which the compartment can be reserved for the public, fares for the number of occupants in excess, of the minimum number of First class fares, shall be retained by the railway.</p> <p>Note. Portions of fares, which is not to be retained by the railway shall be credited to the Department which bears the charge for the haulage of the reserved accommodation by deduction from the carriage bills (A. 2907) of the railway submitted to the Department concerned.</p>	<p>railway.</p> <p>Note. Portions of fares, which is not to be retained by the railway shall be credited to the Department which bears the charge for the haulage of the reserved accommodation by deduction from the carriage bills (A. 2907) of the railway submitted to the Department concerned.</p>
2146.	When any person accompanying a High Official holds a return ticket, half of the fares paid should be credited for each journey to the Department concerned.	When any person accompanying a High Official holds a return ticket, half of the fares paid should be credited for each journey to the Department concerned.
2147.	When a Personal Assistant, Stenographer or the clerk holding a ticket for the class of accommodation in which he is entitled to travel under the Travelling Allowance Rules, travels with a High Official in the accommodation reserved for the latter, the fare paid for such ticket should not be deducted from the charge due to the railway for the reserved accommodation.	When a Personal Assistant, Stenographer or the clerk holding a ticket for the class of accommodation in which he is entitled to travel under the Travelling Allowance Rules, travels with a High Official in the accommodation reserved for the latter, the fare paid for such ticket should not be deducted from the charge due to the railway for the reserved accommodation.
2148.	<p>Check of Free Passes.</p> <p>(a) Officers issuing passes will advise the Accounts office</p>	<p>Check of Free Passes.</p> <p>(a) Officers issuing passes will advise the Accounts office of the number of the blank</p>

	<p>of the number of the blank Pass Books as and when they are brought into use and will intimate, monthly, the opening and closing number of passes issued during the month and the numbers of passes cancelled. In the case of through traffic, a monthly return showing the number of Passes issued to each Railway together with the number of Passes cancelled if any, shall be submitted by the issuing officers to the financial Adviser and chief Accounts Officer of the destination railways for similar check.</p> <p>(b) Ten percent of monthly returns (com-T-7-revised), received from the ticket checking staff showing particulars of Free Passes checked by them should be selected every month, by the Accounts Officer and particulars of the free passes noted therein should be traced into the relevant monthly returns of free Passes received from the Pass issuing Authorities.</p> <p>Irregularities, if any, detected should be reported to the appropriate commercial/issuing authorities for remedial action. The particulars of entries relating to free passes with destinations on other Railways, if any in the through traffic returns COM-T 7 (Revised) should be extracted and sent to the Traffic Accounts office of the destination railway concerned for necessary check.</p>	<p>Pass Books as and when they are brought into use and will intimate, monthly, the opening and closing number of passes issued during the month and the numbers of passes cancelled. In the case of through traffic, a monthly return showing the number of Passes issued to each Railway together with the number of Passes cancelled if any, shall be submitted by the issuing officers to the financial Adviser and chief Accounts Officer of the destination railways for similar check.</p> <p>(b) Ten percent of monthly returns (com-T-7-revised), received from the ticket checking staff showing particulars of Free Passes checked by them should be selected every month, by the Accounts Officer and particulars of the free passes noted therein should be traced into the relevant monthly returns of free Passes received from the Pass issuing Authorities.</p> <p>Irregularities, if any, detected should be reported to the appropriate commercial/issuing authorities for remedial action. The particulars of entries relating to free passes with destinations on other Railways, if any in the through traffic returns COM-T 7 (Revised) should be extracted and sent to the Traffic Accounts office of the destination railway concerned for necessary check.</p>
2149	In their periodical inspections of Divisional offices, Accounts Officers should see the work of these offices in connection with the custody and issue of Free Passes.	In their periodical inspections of Divisional offices, Accounts Officers should see the work of these offices in connection with the custody and issue of Free Passes.
2150.	Check of Return of Excess Fares (COM/R-19 Revised).The check of fares shown in the Accounts Foils of Excess Fare Tickets involving	Check of Return of Excess Fares (COM/R-19): The check of fares shown in the Accounts Foils of Excess Fare Tickets should be exercised in respect of two days in each period i.e. (6) dates

	Government Railways should be exercised in respect of one date only in a month.	in a month.
2151.	The amounts on the individual Excess Fare Tickets should be totalled on comptometer or any other adding machine and this total checked with the total amount of the Excess Fare Tickets appearing in the Excess Fare Return which should also be obtained, but separately, on the comptometer or other adding machine. If both the totals agree, an individual comparison of Excess Fare Tickets with the Return is not necessary. If the totals do not agree, comparison of individual tickets with the entries in the Excess Fare Return should be made to locate the discrepancy except where the difference between the two figures is within the limits laid down by the Railway Board from time to time. The Accounts foils of Excess Pare Tickets falling under the prescribed check should, however, be compared in all respects with the relevant returns.	The amounts on the individual Excess Fare Tickets should be totalled on comptometer or any other adding machine and this total checked with the total amount of the Excess Fare Tickets appearing in the Excess Fare Return which should also be obtained, but separately, on the comptometer or other adding machine. If both the totals agree, an individual comparison of Excess Fare Tickets with the Return is not necessary. If the totals do not agree, comparison of individual tickets with the entries in the Excess Fare Return should be made to locate the discrepancy except where the difference between the two figures is within the limits laid down by the Railway Board from time to time. The Accounts foils of Excess Pare Tickets falling under the prescribed check should, however, be compared in all respects with the relevant returns.
2152.	In examining the Excess Fare Returns, the opening numbers of Excess Fare Tickets should be checked with the closing numbers of the checked Return for the previous month and it should be seen that the tickets issued in the month are accounted for individually in consecutive order, and there is no break in the continuity of machine numbers. If a Local Excess Fare Ticket is not accounted for in the Excess Fare Return, the debit should be raised against the Station Travelling Ticket Examiner as if the ticket had been issued to the farthest station to which it could be made available in Local booking. In the case of Through traffic, the debit should be raised as if the ticket had been issued to the farthest junction with another railway. The fares. should be calculated on the basis of Second class fare for Excess	In examining the Excess Fare Returns, the opening numbers of Excess Fare Tickets should be checked with the closing numbers of the checked Return for the previous month and it should be seen that the tickets issued in the month are accounted for individually in consecutive order, and there is no break in the continuity of machine numbers. If a Local Excess Fare Ticket is not accounted for in the Excess Fare Return, the debit should be raised against the Station Travelling Ticket Examiner as if the ticket had been issued to the farthest station to which it could be made available in Local booking. In the case of Through traffic, the debit should be raised as if the ticket had been issued to the farthest junction with another railway. The fares. should be calculated on the basis of Second class fare for Excess Tickets for which the class cannot be ascertained from any other connected records.

	Fare Tickets for which the class cannot be ascertained from any other connected records.	
2153.	All the cancelled Excess Fare Tickets and the collected Excess Fare Tickets (received from the home railway stations in the case of Local traffic and from the collecting Railway Accounts Officers in the case of Through traffic) should be checked with the Excess Fare Return, to the extent of one date i.e., the date already selected for the purpose of checking the accuracy of fares vide para 2150.	All the cancelled Excess Fare Tickets and the collected Excess Fare Tickets (received from the home railway stations in the case of Local traffic and from the collecting Railway Accounts Officers in the case of Through traffic) should be checked with the Excess Fare Return, to the extent of one date i.e., the date already selected for the purpose of checking the accuracy of fares vide para 2150.
2154.	In checking the correctness of fares as laid down in the Paragraph 2150, it should be seen : (i) that the particulars shown in the Returns agree with those recorded in the Excess Fare Tickets ; (ii) that complete particulars necessary for the check of charges collected are recorded! and that the remarks in the column 'Cause of Charges' are sufficiently clear and complete to admit of check of fares ; (iii) that in cases in which lower penalty is levied on the authority of Guard's Certificates the entries are supported by the original certificates.	In checking the correctness of fares as laid down in the Paragraph 2150, it should be seen : (i) that the particulars shown in the Returns agree with those recorded in the Excess Fare Tickets ; (ii) that complete particulars necessary for the check of charges collected are recorded! and that the remarks in the column 'Cause of Charges' are sufficiently clear and complete to admit of check of fares ; (iii) that in cases in which lower penalty is levied on the authority of Guard's Certificates the entries are supported by the original certificates.
2155.	If any Excess Fare Ticket is found to have been issued for unbooked luggage, the amount thereof should be transferred to the Local/Through Luggage Return (COM/L-26 Revised or COM/L-29 Revised) and charges checked accordingly.	If any Excess Fare Ticket is found to have been issued for unbooked luggage, the amount thereof should be transferred to the Local/Through Luggage Return (COM/L-26 Revised or COM/L-29 Revised) and charges checked accordingly.
2156.	Excess Fare Returns of Travelling Ticket Examiners. The checks mentioned in Paragraphs 2150 to 2155 are equally applicable to Excess Fare Returns of Travelling Ticket Examiners. In addition to these checks, it should be	Excess Fare Returns of Travelling Ticket Examiners. i. The checks mentioned in Paragraphs 2150 to 2155 are equally applicable to Excess Fare Returns of Travelling Ticket Examiners. In addition to these checks, it should be seen that Returns have been received from all Travelling Ticket Examiners and all the Excess Fare

	<p>seen that Returns have been received from all Travelling Ticket Examiners and all the Excess Fare Ticket books issued to them, as shown in the list furnished to the Accounts Office by the Controlling authority (Paragraph 551-CM), have been continuously and completely accounted for in the Returns. It should also be seen that the amounts deposited by the Travelling Ticket Examiners at various stations are accounted for by the latter in their Balance Sheets.</p>	<p>Ticket books issued to them, as shown in the list furnished to the Accounts Office by the Controlling authority (Paragraph 551-CM), have been continuously and completely accounted for in the Returns. It should also be seen that the amounts deposited by the Travelling Ticket Examiners at various stations are accounted for by the latter in their Balance Sheets.</p> <p>ii. Submission of money receipt in support of remittance:- If the money receipt issued from UTS is not submitted but the amount is found to have been accounted in the UTS return, necessary debits as applicable for missing tickets shall be raised as per para No. 2119.</p>
2157.	<p>Apportionment of earnings relating to Through Excess Fare Tickets is not made between the railways. Such earnings are retained wholly by the collecting railway.</p>	<p>Apportionment of earnings relating to Through Excess Fare Tickets is not made between the railways. Such earnings are retained wholly by the collecting railway.</p>
2158.	<p>The Financial Adviser and Chief Accounts Officer should, in consultation with the Chief Commercial Superintendent lay down a procedure for check over the completeness of the accountal of Handing Over Memoranda and the continuity of their numbers. Complete details regarding the Returns that are to be submitted and the extent and scope of check to be exercised in the Accounts Office should be prescribed in the local manual of procedure of the Accounts Office.</p>	<p>The Financial Adviser and Chief Accounts Officer should, in consultation with the Chief Commercial Superintendent lay down a procedure for check over the completeness of the accountal of Handing Over Memoranda and the continuity of their numbers. Complete details regarding the Returns that are to be submitted and the extent and scope of check to be exercised in the Accounts Office should be prescribed in the local manual of procedure of the Accounts Office.</p>
2159.	<p>Check of Certificates issued by Guards or other Authorised Railway Servants. Ten per cent of the certificates issued by the Guards in charge of the trains or by other authorised railway servants to the passengers, who are unable to buy tickets for want of time but who have informed the Guards or other authorised railway servants before boarding the trains or before being detected of travelling without tickets, should be compared with the Local/Through Excess Fare Returns. A complete check should however, be exercised over the accountal and continuity of numbers of these certificates.</p>	<p>Check of Certificates issued by Guards or other Authorised Railway Servants. Ten per cent of the certificates issued by the Guards in charge of the trains or by other authorised railway servants to the passengers, who are unable to buy tickets for want of time but who have informed the Guards or other authorised railway servants before boarding the trains or before being detected of travelling without tickets, should be compared with the Local/Through Excess Fare Returns. A complete check should however, be exercised over the accountal and continuity of numbers of these certificates.</p>

2160.	It should be seen at the time of periodical inspection, that proper arrangements exist for the safe custody and issue in serial order of the Excess Fare Ticket Books to the Travelling Ticket Examiners. It should also be seen that a second book is not issued to a Travelling Ticket Examiner until the first one has been used to the extent of say, half or three-fourth and that the new book is not brought into use until the earlier one has been completely used.	It should be seen at the time of periodical inspection that proper arrangements exist for the safe custody and issue in serial order of the Excess Fare Ticket Books to the Travelling Ticket Examiners. It should also be seen that a second book is to be issued to a Travelling Ticket Examiner on need basis by CCM(PMS)/SAG officer in consultation with FA&CAO(T).
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Revision of Code for Accounts Department Part –II, Chapter No. XXII

Para No. (1)	ExistingPara (2)	Proposed Changes (3)
2201	<p>This Chapter deals with the check of:</p> <p>(i) Returns of Luggage, Animals and Birds etc;</p> <p>(ii) Returns of Left Luggage, Demurrage and Wharfage ;</p> <p>(iii) Parcels Way-Bills, 'To-Pay' Parcels Abstractsand Summaries and 'Paid' Parcels Cash Book;</p> <p>(iv) Returns of Carriages, Motor-Cars and Boats etc. ; and</p> <p>(v) Telegraph Returns.</p>	<p>This Chapter deals with the check of:</p> <p>i. Returns of Luggage, Animals and Birds etc;</p> <p>ii. Returns of Left Luggage, Demurrage and Wharfage ;</p> <p>iii. Parcels Way-Bill and 'Paid' Parcels Cash Book;</p> <p>iv. Returns of Carriages, Motor-Cars and Boats etc. ;</p>
2202	<p>Check of Returns of Luggage, Animals and Birds etc. Traffic. The following returns are received monthly from the stations :</p> <p>i. Returns of Local Luggage (COM/L26 Revised)</p> <p>ii. Returns of Through Luggage (COM/L29 Revised)/Through Luggage Cash Book</p> <p>iii. Returns of Local Animals and Birds etc. Traffic (COM/L24 Revised) and</p> <p>iv. Returns of Through Animals and Birds etc. Traffic (COM/L 27 & 28 Revised)/ Through Animals and Birds etc. Cash Book.</p> <p>At large stations where cash for Luggage, Animals and Birds etc. traffic is kept separate, the Cash Book for through Luggage, Animals and Birds etc. traffic is posted in duplicate and the duplicate copy thereof is sent by the forwarding stations to their Traffic Accounts Office. At other stations, the stations extract the transactions of Luggage and Animals and Birds etc. traffic from the Paid Parcels Cash Book and submit these in forms COM/L26 Revised/COM/L29 Revised to the Traffic Accounts Office in lieu of duplicate copy of the Luggage and Animals and Birds etc. traffic Cash Book.</p> <p>The Luggage, Animals and Birds etc. returns/duplicate copies of the Luggage, Animals and Birds etc. Cash Book should be examined to see that all necessary particulars have been recorded therein, such as the number and class of passenger tickets or free passes in support of free allowance, description, total weight, weight allowed free, weight charged, amount recovered etc.</p>	<p>Check of Returns of Luggage, Animals and Birds etc. Traffic. The following returns are received monthly from the stations :</p> <p>i. Returns of Local Luggage (COM/L26 Revised)</p> <p>ii. Returns of Through Luggage (COM/L29 Revised)/Through Luggage Cash Book</p> <p>iii. Returns of Local Animals and Birds etc. Traffic (COM/L24 Revised) and</p> <p>iv. Returns of Through Animals and Birds etc. Traffic (COM/L 27 & 28 Revised)/ Through Animals and Birds etc. Cash Book.</p> <p>At large stations where cash for Luggage, Animals and Birds etc. traffic is kept separate, the Cash Book for through Luggage, Animals and Birds etc. traffic is posted in duplicate and the duplicate copy thereof is sent by the forwarding stations to their Traffic Accounts Office. At other stations, the stations extract the transactions of Luggage and Animals and Birds etc. traffic from the Paid Parcels Cash Book and submit these in forms COM/L26 Revised/COM/L29 Revised to the Traffic Accounts Office in lieu of duplicate copy of the Luggage and Animals and Birds etc. traffic Cash Book.</p> <p>The Luggage, Animals and Birds etc. returns/duplicate copies of the Luggage, Animals and Birds etc. Cash Book should be examined to see that all necessary particulars have been recorded therein, such as the number and class of passenger tickets or free passes in support of free allowance, description, total weight, weight allowed free, weight charged, amount recovered etc.</p>
2203	<p>The commencing numbers of Luggage Tickets (COM/L. 48 for Local traffic and COM/ L 49 for Through Traffic) and Animals and Birds etc., Way-Bills (COM/P. 38 for Local Traffic and</p>	<p>The commencing numbers of Luggage Tickets (COM/L. 48 for Local traffic and COM/ L 49 for Through Traffic) and Animals and Birds etc., Way-Bills (COM/P. 38 for Local Traffic and COM/P. 39 for</p>

	<p>COM/P. 39 for Through Traffic) accounted for in the Luggage/Animals and Birds etc. returns should be checked with the closing numbers shown in the checked Returns for the previous month. A cent per cent check should be exercised to see that all tickets between the commencing and closing numbers have been duly accounted for.</p>	<p>Through Traffic) accounted for in the Luggage/Animals and Birds etc. returns should be checked with the closing numbers shown in the checked Returns for the previous month. A cent per cent check should be exercised to see that all tickets between the commencing and closing numbers have been duly accounted for.</p>
2204	<p>The amounts charged should be checked with reference to the particulars recorded in the Returns to the extent of 5% percent of the entries in the Returns in the case of Local Traffic and twenty per cent in the case of Through Traffic. During the course of this check it should be seen that:</p> <ol style="list-style-type: none"> 1) the numbers of passenger tickets of each class quoted in the Local/Through Luggage return in support of the 'free allowance' are accounted for in the Local/Through Passenger Classification for Printed Tickets (COM/P. 15 and 16 Revised) or Local/Through Return of Blank Paper Tickets /Appendix VII/V-CM) as the case may be, particular care being taken to ensure that no 'free allowance' is allowed on the same ticket more than once or on non- issued or cancelled ticket ; 2) the number of the Passes quoted in support of 'free allowance', are traceable in the Returns of Passes rendered by the Issuing Officers and that the 'free allowance' is covered by the Passes ; 3) the 'free allowance' granted is in accordance with the Tariff rules ; 4) the weight of luggage charged for has been correctly arrived at by deducting the 'weight allowed free' from the 'total weight' ; 5) in the case of horses, etc., the distinguishing numbers of the horse-boxes, carriage or trucks, in which they are carried are given and that the charges are calculated on the basis of the number of the animals carried ; 6) in the case of animals, or birds required under Tariff rules to be insured, the declared value is given on the Way-Bill (COM/P. 38 for Local traffic and COM /P.-39 for Through traffic), that animals or birds are insured under sanction of competent authority, that insurance charges have been recovered at Tariff rates or if un-insured, remarks to the effect that the animals or birds have been booked at owners' risk rate without payment of the percentage charge on the excess value have been recorded on the Way-Bills ; 7) when reduced or concession rates are charged for horses, ponies, etc., the Tariff conditions attaching to such rates are fulfilled. 	<p>The amounts charged should be checked with reference to the particulars recorded in the Returns to the extent of 5% percent of the entries in the Returns in the case of Local Traffic and twenty per cent in the case of Through Traffic. During the course of this check it should be seen that:</p> <ol style="list-style-type: none"> 1. The numbers of passenger tickets of each class quoted in the Local/Through Luggage return in support of the 'free allowance' are accounted for in the Local/Through Passenger Classification for Printed Tickets (COM/P. 15 and 16 Revised) or Local/Through Return of Blank Paper Tickets /Appendix VII/V-CM) or local /Through PRS/UTSas the case may be, particular care being taken to ensure that no 'free allowance' is allowed on the same ticket more than once or on non- issued or cancelled ticket ; 2. The number of the Passes quoted in support of 'free allowance', are traceable in the Returns of Passes rendered by the Issuing Officers and that the 'free allowance' is covered by the Passes ; 3. The 'free allowance' granted is in accordance with the Tariff rules ; 4. The weight of luggage charged for has been correctly arrived at by deducting the 'weight allowed free' from the 'total weight' ; 5. In the case of horses, etc., the distinguishing numbers of the horse-boxes, carriage or trucks, in which they are carried are given and that the charges are calculated on the basis of the number of the animals carried ; 6. In the case of animals, or birds required under Tariff rules to be insured, the declared value is given on the Way-Bill (COM/P. 38 for Local traffic and COM /P.-39 for Through traffic), that animals or birds are insured under sanction of competent authority, that insurance charges have been recovered at Tariff rates or if un-insured, remarks to the effect that the animals or birds have been booked at owners' risk rate without payment of the percentage charge on the excess value have been recorded on the Way-Bills ; 7. When reduced or concession rates are charged for horses, ponies, etc., the Tariff conditions attaching to such rates are fulfilled.

2205	Finally, the totals of the Returns should be completely checked.	Finally, the totals of the Returns should be completely checked.
2206	<p>Apportionment of earnings relating to Through Luggage, animals and birds etc. traffic is not made between Indian Government Railways. Such earnings are retained wholly by the collecting Railway.</p> <p>In the case of traffic moving over private companies, non-government Railways and Worked Lines, the duplicate copies of through luggage, animals and birds etc. returns should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office alongwith a covering memo giving the number of sheets of abstracts/cash book for each station and the total number of sheets of abstracts/cash book for all stations to enable the receiving Railway Accounts Office to work out any information in regard to inward Luggage, Animals and Birds etc. traffic.</p> <p>In the case of through traffic over Government Railways, any information required by the receiving Railway Accounts Office may be specially obtained from the forwarding Railway Accounts Office.</p>	<p>Apportionment of earnings relating to Through Luggage, animals and birds etc. traffic is not made between Indian Government Railways. Such earnings are retained wholly by the collecting Railway.</p> <p>In the case of traffic moving over private companies, non-government Railways and Worked Lines, the duplicate copies of through luggage, animals and birds etc. returns should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office along with a covering memo giving the number of sheets of abstracts/cash book for each station and the total number of sheets of abstracts/cash book for all stations to enable the receiving Railway Accounts Office to work out any information in regard to inward Luggage, Animals and Birds etc. traffic.</p> <p>In the case of through traffic over Government Railways, any information required by the receiving Railway Accounts Office may be specially obtained from the forwarding Railway Accounts Office.</p>
2207	<p>Ten per cent of the collected Local Luggage Tickets received periodically from the collecting stations should be checked with the Local Luggage Returns. Similarly, ten per cent of the collected Local Way-Bills for Animals and Birds etc., traffic should be checked with the connected Local Animals and Birds etc., returns. The selection for the ten per cent check should be made by the Accounts Officer. In the case of Through traffic, all the collected Luggage Tickets and collected Way-Bills for Animals and Birds etc., traffic received from the collecting Railway Accounts Offices (Paragraph 2107) should be checked with the connected Luggage/Animals and Birds etc., returns.</p> <p>In addition to the above check, the accountal of Passenger Tickets quoted on ten per cent of Through Collected Luggage Tickets in support of free allowance' should be traced in the relevant Through Passenger Classification for Printed Tickets/Return of Blank Paper Tickets.</p> <p>The missing Local/Through tickets/Way-Bills should be reported to the Divisional Superintendent. For this purpose, the percentage of missings to the total number issued should, in respect of Local traffic, be worked out in respect of the each destination station, and reported to the Divisional Superintendent by the issuing railway itself and</p>	<p>Ten per cent of the collected Local Luggage Tickets received periodically from the collecting stations should be checked with the Local Luggage Returns. Similarly, ten per cent of the collected Local Way-Bills for Animals and Birds etc., traffic should be checked with the connected Local Animals and Birds etc., returns. The selection for the ten per cent check should be made by the Accounts Officer. In the case of Through traffic, all the collected Luggage Tickets and collected Way-Bills for Animals and Birds etc., traffic received from the collecting Railway Accounts Offices (Paragraph 2107) should be checked with the connected Luggage/Animals and Birds etc., returns.</p> <p>In addition to the above check, the accountal of Passenger Tickets quoted on ten per cent of Through Collected Luggage Tickets in support of free allowance' should be traced in the relevant Through Passenger Classification for Printed Tickets/Return of Blank Paper Tickets/UTS/PRS Tickets.</p> <p>The missing Local/Through tickets/Way-Bills should be reported to the Divisional Commercial Manager. For this purpose, the percentage of missings to the total number issued should, in respect of Local traffic, be worked out in respect of the each destination station, and reported to the Divisional Commercial Manager by the issuing railway itself and in the case of through traffic, such percentage should be advised by the issuing railway</p>

	in the case of through traffic, such percentage should be advised by the issuing railway to the concerned receiving Railway's Accounts Office, giving the total number of through tickets/Way-Bills issued from all the stations and the total number received as collected in respect of each destination station.	to the concerned receiving Railway's Accounts Office, giving the total number of through tickets/Way-Bills issued from all the stations and the total number received as collected in respect of each destination station.
2208	Left Luggage, Demurrage and Wharfage Returns-(COM/D. 16 Revised): This Return is received monthly from stations. It contains all charges levied by stations for demurrage on coaching vehicles and wharfage on parcels animals and birds remaining undelivered and on luggage arriving in advance of passengers and left luggage charges on luggage left at stations for temporary custody as also storage charges on lost or unclaimed articles found on railway premises.	Left Luggage, Demurrage and Wharfage Returns-(COM/D. 16 Revised): This Return is received monthly from stations. It contains all charges levied by stations for demurrage on coaching vehicles and wharfage on parcels animals and birds remaining undelivered and on luggage arriving in advance of passengers and left luggage charges on luggage left at stations for temporary custody as also storage charges on lost or unclaimed articles found on railway premises.
2209	A complete check should be made of not less than Ten per cent of all left luggage, demurrage and wharfage returns. The particular returns to be checked each month will be selected by the Accounts Officer.	A complete check should be made of not less than Ten per cent of all left luggage, demurrage and wharfage returns. The particular returns to be checked each month will be selected by the Accounts Officer.
2210	In checking these Returns, it should be seen that : (1) "the number of days/hours charged for" has been correctly arrived at in accordance with the rules in the Coaching Tariff ; (2) the "amount charged" is entered and is correctly arrived at by multiplying the "number of days/hours charged for " by the proper rate ; (3) the wharfage charges are shown separately from demurrage charges ; and (4) the totals are correct.	In checking these Returns, it should be seen that : (1) "the number of days/hours charged for" has been correctly arrived at in accordance with the rules in the Coaching Tariff ; (2) the "amount charged" is entered and is correctly arrived at by multiplying the "number of days/hours charged for " by the proper rate ; (3) the wharfage charges are shown separately from demurrage charges ; and (4) the totals are correct.
2211	Where wharfage or demurrage charges have been foregone, it should be seen that this is supported by orders of competent authority and that all the conditions attaching to the remission of demurrage or wharfage(e.g., removal of parcels within a certain 'specified time, etc.) have been fulfilled.	Where wharfage or demurrage charges have been foregone, it should be seen that this is supported by orders of competent authority and that all the conditions attaching to the remission of demurrage or wharfage(e.g., removal of parcels within a certain 'specified time, etc.) have been fulfilled.
2212	In the case of "Left Luggage", the commencing numbers of the Left Luggage Tickets accounted for in the Return should be checked with the closing numbers shown in the Return for the previous month and a cent per cent check should be exercised to see that all tickets between the commencing and closing numbers have been duly accounted for. It should also be checked and seen that all the items remaining un-delivered till the close of previous month have been correctly brought to account in the current month's returns and the amount due has been collected. The amount charged should be checked with reference to the time of	In the case of "Left Luggage", the commencing numbers of the Left Luggage Tickets accounted for in the Return should be checked with the closing numbers shown in the Return for the previous month and a cent per cent check should be exercised to see that all tickets between the commencing and closing numbers have been duly accounted for. It should also be checked and seen that all the items remaining un-delivered till the close of previous month have been correctly brought to account in the current month's returns and the amount due has been collected. The amount charged should be checked with reference to the time of deposit and withdrawal of luggage in

	deposit and withdrawal of luggage in accordance with the rates given in the Tariff. The return should also be checked with ten per cent of the collected Left Luggage Tickets.	accordance with the rates given in the Tariff. The return should also be checked with ten per cent of the collected Left Luggage Tickets.												
2213	Check of Local/Through Inwards 'To-Pay' Parcels Way-Bills: The Guard's Foils of Inwards 'To-Pay' Parcels Way-Bills (COM/P. 35 for Local Traffic and COM/P. 37 for Through Traffic) will be received periodically from destination stations along with a covering memorandum separately for Local and Through traffic and should, on receipt, be examined to see that all the Way-Bills entered in the covering memorandum have been received.	To be deleted as 'To-pay' parcel traffic is not in vogue.												
2214	Scale of Check: The outward 'Paid' & inward 'To-Pay' Parcels Way Bills should be checked as under : <table border="1" data-bbox="207 653 789 814"> <tr> <td>Up to Rs. 50/- inclusive</td> <td>1/30th or One date month.</td> </tr> <tr> <td>Above Rs. 50/-</td> <td>1/15th or 02 dates month.</td> </tr> <tr> <td>Above Rs. 75/-</td> <td>1/2 or. 15 dates in a month</td> </tr> </table> <p>(a) Cent per cent check should be exercised in respect of traffic involving C.B. Agencies Out Agencies, Worked lines, Credit Notes etc.</p> <p>(b) Credit Notes, Refund lists, Out-Agencies/Cartage Bills etc., should be checked completely even in respect of the items for which the connected Parcels Way-Bills do not fall under percentage check.</p>	Up to Rs. 50/- inclusive	1/30 th or One date month.	Above Rs. 50/-	1/15 th or 02 dates month.	Above Rs. 75/-	1/2 or. 15 dates in a month	Scale of Check: The outward 'Paid' Parcels Way Bills should be checked as under : <table border="1" data-bbox="802 625 1425 783"> <tr> <td>Up to Rs. 500/- inclusive</td> <td>1/30th or one date in a month.</td> </tr> <tr> <td>Above Rs. 500/- up to Rs. 1000/-</td> <td>1/15th or 02 dates in a month.</td> </tr> <tr> <td>Above Rs. 1000/-</td> <td>1/2 or 15 dates in a month</td> </tr> </table> <p>(a) Cent per cent check should be exercised in respect of traffic involving C.B. Agencies Out Agencies, Worked lines, Credit Notes etc.</p> <p>(b) Credit Notes, Refund lists, Out-Agencies/Cartage Bills etc., should be checked completely even in respect of the items for which the connected Parcels Way-Bills do not fall under percentage check.</p>	Up to Rs. 500/- inclusive	1/30 th or one date in a month.	Above Rs. 500/- up to Rs. 1000/-	1/15 th or 02 dates in a month.	Above Rs. 1000/-	1/2 or 15 dates in a month
Up to Rs. 50/- inclusive	1/30 th or One date month.													
Above Rs. 50/-	1/15 th or 02 dates month.													
Above Rs. 75/-	1/2 or. 15 dates in a month													
Up to Rs. 500/- inclusive	1/30 th or one date in a month.													
Above Rs. 500/- up to Rs. 1000/-	1/15 th or 02 dates in a month.													
Above Rs. 1000/-	1/2 or 15 dates in a month													
2215	In the check of Way-Bills, it should be seen that: <ol style="list-style-type: none"> 1. Paid parcels Way-Bills are not issued for 'To-Pay' Parcels traffic ; 2. full particulars required by the form are recorded, therein ; 3. the weight charged is correct and is calculated on the actual weight or weight by measurement of each Package, whichever gives the greater charge ; 4. the amount has been correctly calculated on the chargeable weight of the consignment multiplied by the proper rate, for the distance carried, in accordance with Tariff rules. 5. consignments on which prepayment of freight is compulsory are not booked To-Pay' ; 6. when payment is made by Credit Note, the number of the Credit Note is recorded on the Way-Bill ; 7. where special charges are due, such as ferry charges, these are shown separately ; 8. "Excepted Articles" (mentioned in 	In the check of Way-Bills, it should be seen that: <ol style="list-style-type: none"> 1. full particulars required by the form are recorded, therein ; 2. the weight charged is correct and is calculated on the actual weight or weight by measurement of each Package, whichever gives the greater charge ; 3. the amount has been correctly calculated on the chargeable weight of the consignment multiplied by the proper rate, for the distance carried, in accordance with tariff rules. 4. when payment is made by Credit Note, the number of the Credit Note is recorded on the Way Bill. 5. where special charges are due, such as ferry charges, these are shown separately ; 6. "Excepted Articles" (mentioned in the Second Schedule of the Indian Railways Act) are booked separately and not as a part of consignment which includes ordinary goods and the declared value of the articles is recorded on the Way-Bill ; 7. if the "Excepted Articles" are insured, the percentage charges are prepaid at Tariff 												

<p>the Second Schedule of the Indian Railways Act) are booked separately and not as a part of consignment which includes ordinary goods and the declared value of the articles is recorded on the Way-Bill ;</p> <ol style="list-style-type: none"> 9. if the "Excepted Articles" are insured, the percentage charges are prepaid at Tariff rates, and when the authority of the Divisional Superintendent is required by the Tariff rules, it is quoted on the Way-Bill ; 10. if the "Excepted Articles" are not insured, suitable remarks are recorded on the Way-Bill to indicate that the sender elected not to pay the percentage charge on value ; 11. when articles are booked at reduced rates, the conditions attaching to the reduced rates are fulfilled ; 12. the original charges on Way-Bills have not been altered and that 'under' or 'over charges have been shown on the Way-Bill in the columns provided for the purpose ; 13. when there are alternative ("Railway" or "Owner's Risk") rates and Railway Risk rate is charged the Way-Bill bears the following endorsement :'Railway Risk Rate elected and Sender given a certificate' ; 14. where sample consignments are booked 'free' under Way-Bill, the sanction to the free carriage of parcels is forthcoming and the sanction does not exceed the powers of General Managers mentioned in Appendix I of the Indian Railway Code for the Traffic Department ; 15. where 'empties' are returned to the Booking stations at reduced rates, the particulars of the original booking are given on the Way-Bill and are correct ; 16. when Parcels are charged at Military Vehicle rates, charges in lieu of hire for the portion of journey run over railways other than the despatching railway and the first forwarding railway at each break of gauge have been recovered as laid down in the Military Tariff and shown separately ; 17. in the case of Through traffic, the instructions contained in Chapter III of IRCA Conference Rules Part II regarding the routing of traffic and calculation of charges recoverable have been correctly observed. 	<p>rates, and when the authority of the Divisional Superintendent is required by the Tariff rules, it is quoted on the Way-Bill ;</p> <ol style="list-style-type: none"> 8. if the "Excepted Articles" are not insured, suitable remarks are recorded on the Way-Bill to indicate that the sender elected not to pay the percentage charge on value ; 9. when articles are booked at reduced rates, the conditions attaching to the reduced rates are fulfilled ; 10. the original charges on Way-Bills have not been altered and that 'under' or 'over charges have been shown on the Way-Bill in the columns provided for the purpose ; 11. Consignments covered under mandatory declaration of value to be booked after collection of applicable percentage charges on the Excess value as per the tariff rules. 12. when there are alternative ("Railway" or "Owner's Risk") rates and Railway Risk rate is charged the Way-Bill bears the following endorsement : <p style="margin-left: 20px;">'Railway Risk Rate elected and Sender given a certificate' ;</p> 13. where sample consignments are booked 'free' under Way-Bill, the sanction to the free carriage of parcels is forthcoming and the sanction does not exceed the powers of General Managers mentioned in Appendix I of the Indian Railway Code for the Traffic Department ; 14. where 'empties' are returned to the Booking stations at reduced rates, the particulars of the original booking are given on the Way-Bill and are correct ; 15. when Parcels are charged at Military Vehicle rates, charges in lieu of hire for the portion of journey run over railways other than the despatching railway and the first forwarding railway at each break of gauge have been recovered as laid down in the Military Tariff and shown separately ; 16. in the case of Through traffic, the instructions contained in Chapter III of IRCA Conference Rules Part II regarding the routing of traffic and calculation of charges recoverable have been correctly observed.
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2216	<p>Check of Way-Bills involving Out/City Booking Agencies: The checks mentioned in paragraphs 2214 and 2215 are also applicable to Inwards 'To-Pay' Way-Bills involving Out/City Booking Agencies. In the case of these Way-Bills, it should be seen, in addition, that:</p> <p>(1) the correct Cartage charges are levied for the conveyance of Parcels between the station and the Out/City Booking Agency, in accordance with the terms of the Agreement with the Out/City Booking Agency ; and in accordance with the conditions and rates laid down in the Coaching Tariff published by the General Secretary, I.R.C.A. in the case of through inward To-Pay Parcels traffic received from the Out/City Booking Agencies ;</p> <p>(2) no Way-Bill is issued between the Out/City Booking Agency and the connecting Station or vice versa ;</p> <p>(3) the rules regarding minimum charges for Out/City Booking Agency traffic prescribed in the agreements and in the Coaching Tariff published by the General .Secretary. I.R.C.A., in the case of through Inward To-Pay Parcels traffic received from the Out/City Booking Agencies have been observed ; and</p> <p>(4) the Out/City Booking Agency charges and the railway proportion have been distinctly shown on the Way-Bill to facilitate the checking of the bills of the out City Booking Agency or preparation of the Out/City Booking Agency Division sheet, as the case may be.</p>	To be deleted as there is no 'To-pay Parcel' Traffic.
2217	<p>The receiving Railway Accounts Office should obtain from destination stations the Through Inwards Parcels Abstracts (Paid and To-Pay) in duplicate in respect of traffic booked from Out/City Booking Agencies and worked lines stations on the other railways and send duplicate copies of these abstracts along with the connected Parcels Way-Bills "For Guard" to the forwarding Railway Accounts Office concerned for the check of Out/City Booking Agency claims etc. and preparation of worked lines accounts for Through traffic.</p>	<p>The receiving Railway Accounts Office should obtain from destination stations the Through Inwards Parcels Abstracts (Paid) in duplicate in respect of traffic booked from Out/City Booking Agencies and worked lines stations on the other railways and send duplicate copies of these abstracts along with the connected Parcels Way-Bills "For Guard" to the forwarding Railway Accounts Office concerned for the check of Out/City Booking Agency claims etc. and preparation of worked lines accounts for Through traffic.</p>
2218	<p>Comparison of Inwards 'To-Pay' Way Bills with Abstracts: After the check of Local/ Through Inwards 'To-Pay' Way Bills has been completed in the manner indicated in Paragraphs 2214 to 2216, the checked Way-Bills should be compared with the Local/Through 'To-Pay' Parcels Inwards Abstracts (COM/P. 1 & 2 Revised). The particulars of Way-Bills accounted for in the Abstracts but not received in the Accounts Office should be entered in a manuscript register, the missing Way-Bills should be called for from the destination stations and checked.</p>	To be deleted
2219	<p>In respect of checked 'To-Pay' Way-Bills which are found not accounted for in the Inwards 'To-Pay' Abstracts, an entry should be made in the Inwards 'To-Pay' Abstracts, and a debit for the</p>	To be deleted

	<p>amount of the Way-Bill raised against the destination station. Frequent omissions on the part of a station to account for Inwards 'To-Pay' Way-Bills should be viewed with suspicion and the matter should be brought to the notice of the Accounts Officer for such action as he may consider desirable. Where necessary, the attention of the Travelling Inspector of Station Accounts should be directed to such omissions on the part of the station.</p>	
2220	<p>Check of Totals: The totals of Inwards 'To-Pay' Abstracts should be completely checked. Each Abstracts should be compared with the Inwards Summaries (COM/P-8 & 9 Revised) and the totals of the Summaries completely checked.</p>	To be deleted
2221	<p>Comparison of Local/Through Outwards and Inwards 'To-Pay' Parcels Abstracts and Summaries: The Local Outwards and Inwards Summaries (COM/P. 10 Revised and COM/P. 8 & 9 Revised) should, first, be compared and if these agree completely, a further reconciliation between the Outwards and Inwards Abstracts (COM/P. 3 and 4 Revised and COM/P. 1 and 2 Revised) is not necessary. If the summaries do not agree, the Abstracts of Local 'To-Pay' Parcels forwarded and received should be compared with each other to see that all 'To-Pay' Way-Bills issued have been duly brought to account both by the receiving and forwarding stations.</p> <p>In the case of Through traffic, the forwarding Railway Accounts Office should send to the Accounts Office of each destination railway, by the end of the following month, the outward abstracts of 'To-Pay' traffic booked to stations on that destination railway with a list showing the names of the forwarding stations and the number of abstracts relating to each forwarding station as also the total number of abstracts for all forwarding stations. The destination Railway Accounts Office should compare these Outward 'To-Pay' abstracts received from the forwarding Railway Accounts Office with the inward 'To-Pay' abstracts received from the destination stations for proper and following month and prepare unaccounted for lists etc. of 'To-Pay' Parcels Way-Bills found not accounted for or short accounted for by the receiving stations and take further necessary action.</p> <p>(The above comparison should be made after the Local/Through checked Way-Bills have been compared with the connected Local/Through Inward Abstracts Paragraph 2218).</p>	To be deleted
2222	<p>The general principle to be adopted in making correction in either Abstract to correspond with the other should be to accept the Inwards Returns as correct since the entries therein are checked with the Way-Bills</p>	To be deleted
2223	<p>Short accountal of 'To-Pay' Way-Bills in the</p>	To be deleted

	Inwards Abstracts and Summaries should be debited against the stations concerned.																																
2224	Frequent short accountal of 'To-Pay' freight by a receiving station should be viewed with suspicion as it may be due to misappropriation of freight by the station staff. All such cases should be investigated by the Travelling Inspectors of Station Accounts.	To be deleted																															
2225	<p>In dealing with non-accountal of Local/Through 'To-Pay' Waybills in the Inwards Parcels Returns, it is to be remembered that Way-Bills issued towards the end of a month may not, in some cases, reach the destination station until after the beginning of the following month. Although, the inwards accounts are kept open till the 5th of the following month, some Way-Bills are not received at destination station even by that date and are, therefore, left out of inwards accounts for the month. All such unaccounted for Way-Bills not accounted for in proper and subsequent month (s) returns should be entered in a register in form A. 2225 and their accountal watched in the Returns for the subsequent months. Form A- 2225</p> <p style="text-align: center;">REGISTER OF UNACCOUNTED FOR LOCAL/THROUGH 'TO-PAY' WAY-BILLS FOR THE MONTH OF.....</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Way -Bill</th> <th colspan="2">Stati on</th> <th rowspan="2">↕T o-Pay ↕ amount</th> <th rowspan="2">Ref erence to action' taken</th> <th rowspan="2">Mon th of accoun tal in the Inward Ret urns or particu lars of Error She ets issu ed</th> <th rowspan="2">Initi als of chec ker</th> <th rowspan="2">Rem arks</th> </tr> <tr> <th>N o .</th> <th>D ate</th> <th>F rom</th> <th>To</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> <td>8</td> <td>9</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Way -Bill		Stati on		↕T o-Pay ↕ amount	Ref erence to action' taken	Mon th of accoun tal in the Inward Ret urns or particu lars of Error She ets issu ed	Initi als of chec ker	Rem arks	N o .	D ate	F rom	To	1	2	3	4	5	6	7	8	9										To be deleted
Way -Bill		Stati on		↕T o-Pay ↕ amount	Ref erence to action' taken						Mon th of accoun tal in the Inward Ret urns or particu lars of Error She ets issu ed	Initi als of chec ker	Rem arks																				
N o .	D ate	F rom	To																														
1	2	3	4	5	6	7	8	9																									
2226	If 'To-Pay' Way-Bills are not accounted for in the returns for the following month, debits	To be deleted																															

	<p>should be raised against the destination stations for the amounts thereof in the case of Local traffic. In the case of Through traffic, the forwarding railway should be asked to supply copies of unaccounted for Way-Bills and, simultaneously, the receiving stations should, also be asked to indicate period of accountal in the Inwards Returns. On receipt of copies of Through' Way-Bills, their accountal should be enforced in the Inwards 'To-Pay' returns and debits raised against the destination stations if the latter have failed to indicate the correct period of accountal.</p> <p>Cases in which 'To-Pay' Way-Bills are not accounted for by stations until after the lapse of considerable time from the date of issue; should be investigated by the Travelling Inspector of Station Accounts.</p>	
2227	<p>Apportionment of Earnings relating to 'Through' traffic: The apportionment of 'To-Pay' Parcels earnings relating to Through traffic should be made on the basis of percentages prescribed by the Railway Board for traffic originating on each railway and terminating on each other railway. For this purpose, the total of the freight for 'To-Pay' traffic booked from each railway should be collected each month, by the destination Railway Accounts Office from the checked inwards Parcels summaries of the receiving stations and the prescribed percentage proportions applied to the total amount to work out the share of earnings due to the railways concerned. The share of the earnings of each railway both in respect of Inwards 'To-Pay' Parcels traffic and Outwards 'Paid' Parcels traffic (Paragraph 2237) should then be intimated to the railways concerned telegraphically not later than two days before the close of the following month.</p>	To be deleted
2228	<p>Check of Local/Through Outwards 'Paid' Parcels/Way-Bills and Paid Parcels Cask Book: The Cash Book (Form COM/C. 4-A for Local traffic and COM/C. 4-B for Through traffic) for Outwards Paid Parcels is maintained by the forwarding stations in two foils for each page; the second foil to be written by carbon process. The original foil is kept for record at the station and the carbon copy submitted to the Traffic Accounts Office by the second of the following month supported by the connected Accounts foils of Paid Parcels Way-Bills. Where, however, the railways consider it more convenient from the point of even distribution of work in the Accounts Office, they may provide for the submission, by stations, of Outwards 'Paid' Parcels. Wav-Bills periodically instead of once a month.</p>	<p>Check of Local/Through Outwards 'Paid' Parcels/Way-Bills and Paid Parcels Cask Book: The Cash Book (Form COM/C. 4-A for Local traffic and COM/C. 4-B for Through traffic) for Outwards Paid Parcels is maintained by the forwarding stations in two foils for each page; the second foil to be written by carbon process. The original foil is kept for record at the station and the carbon copy submitted to the Traffic Accounts Office by the second of the following month supported by the connected Accounts foils of Paid Parcels Way-Bills. Where, however, the railways consider it more convenient from the point of even distribution of work in the Accounts Office, they may provide for the submission, by stations, of Outwards 'Paid' Parcels. Wav-Bills periodically instead of once a month.</p>
2229	<p>The 'Paid' Parcels Way-Bills for Local and Through traffic should be checked in the Accounts Office in the same manner and to the same extent as prescribed in Paragraphs 2213</p>	<p>The 'Paid' Parcels Way-Bills for Local and Through traffic should be checked in the Accounts Office in the same manner and to the same extent as prescribed in Paragraphs 2214, 2215 & 2236. In the</p>

	<p>to 2216 for Inwards To-Pay' Parcels Way-Bills. In the case of Through traffic, the check will be exercised in the Accounts Office of the forwarding railway. Any undercharge/overcharge detected as a result of internal check of Paid Way-Bills should be noted in the Accounts copy of the Cash Book, against the relevant entry.</p>	<p>case of Through traffic, the check will be exercised in the Accounts Office of the forwarding railway. Any undercharge/overcharge detected as a result of internal check of Paid Way-Bills should be noted in the Accounts copy of the Cash Book, against the relevant entry.</p>
2230	<p>The freight on the individual Paid Parcels Way-Bills should be totalled on comptometer (or other Adding machine) and recorded separately for each day as well as for the month. If the month's total of freight or 'Paid' Parcels Way-Bills appearing in the Parcels Cash Book agrees with the machine total, no further check is necessary. If it does not tally with the machine totals, the totals for each day obtained on the comptometer/Adding machine should be compared with the corresponding totals for each day appearing in the Parcels Cash Book to locate the date(s) on which the discrepancy exists and an individual comparison made of the 'Paid' Parcel Way-Bills with the day(s) entries in the Parcels Cash Book. This will save having to compare all the entries for the month. Debit should be raised against the forwarding station for short/non-accountal of Paid freight in the Paid Parcels Cash Book. Frequent short/non-accountal of Paid freight by the forwarding stations should be viewed with suspicion as it may be due to temporary misappropriation of freight by the station staff. All such cases should be investigated by the Travelling Inspector of Station Accounts.</p>	<p>The freight on the individual Paid Parcels Way-Bills should be totalled on comptometer (or other Adding machine) and recorded separately for each day as well as for the month. If the month's total of freight or 'Paid' Parcels Way-Bills appearing in the Parcels Cash Book agrees with the machine total, no further check is necessary. If it does not tally with the machine totals, the totals for each day obtained on the comptometer/Adding machine should be compared with the corresponding totals for each day appearing in the Parcels Cash Book to locate the date(s) on which the discrepancy exists and an individual comparison made of the 'Paid' Parcel Way-Bills with the day(s) entries in the Parcels Cash Book. This will save having to compare all the entries for the month. Debit should be raised against the forwarding station for short/non-accountal of Paid freight in the Paid Parcels Cash Book. Frequent short/non-accountal of Paid freight by the forwarding stations should be viewed with suspicion as it may be due to temporary misappropriation of freight by the station staff. All such cases should be investigated by the Travelling Inspector of Station Accounts</p>
2231	<p>Debit for the undercharge found on Paid Parcels traffic in the course of internal check should be raised against the forwarding or the receiving station according to which of them is responsible vide Para 962-CM.</p>	<p>Debit for the undercharge found on Paid Parcels traffic in the course of internal check should be raised against the forwarding station according to Para 962-CM.</p>
2232	<p>In the case of Through traffic, the Error Sheets for undercharge debit against the receiving stations on other railways should be sent by the forwarding Railway Accounts Office to the Accounts Offices of the receiving railways concerned along with the copies of the connected Paid Parcels Way-Bills for further action. The Accounts Office of the forwarding railway should prepare a separate Error Sheet for each Parcel Way-Bill.</p>	<p>To be deleted</p>
2233	<p>When undercharges are detected by and recovered at the receiving stations in respect of Paid Parcels traffic, the receiving stations are required to take debit for the amounts in the Balance Sheet (Paragraph 1314-CM) and send a monthly return (Appendix XIII/B-CM) to the Accounts Office along with the Parcels Way-Bills separately for Local and through Traffic. The receiving railway Accounts Office should check the correctness of the undercharges shown in these Returns and if any debits have already been raised against the destination station as a result of internal check of 'Paid'</p>	<p>When undercharges are detected by and recovered at the receiving stations in respect of Paid Parcels traffic, the receiving stations are required to take debit for the amounts in the Balance Sheet (Paragraph 1314-CM) and send a monthly return (Appendix XIII/B-CM) to the Accounts Office along with the Parcels Way-Bills separately for Local and through Traffic. The receiving railway Accounts Office should check the correctness of the undercharges shown in these Returns and if any debits have already been raised against the destination station as a result of internal check of 'Paid' Parcels Way-Bills in the case of Local traffic,</p>

	<p>Parcels Way-Bills in the case of Local traffic, and on the basis of Error Sheets received from the forwarding Railway Accounts Office in the case of Through traffic, credit as necessary, should be allowed to the station. The receiving Railway Accounts Office should, also advise the forwarding Railway Accounts Office the details of the undercharge detected and recovered by the receiving stations for which Error Sheets have not been received from the forwarding Railway Accounts Office to enable the latter to take further action in regard to any debits raised by it against the forwarding stations for prepaid traffic.</p>	<p>and on the basis of Error Sheets received from the forwarding Railway Accounts Office in the case of Through traffic, credit as necessary, should be allowed to the station. The receiving Railway Accounts Office should, also advise the forwarding Railway Accounts Office the details of the undercharge detected and recovered by the receiving stations for which Error Sheets have not been received from the forwarding Railway Accounts Office to enable the latter to take further action in regard to any debits raised by it against the forwarding stations for prepaid traffic.</p>
2234	<p>The totals in the Paid Parcels Cash Book are required to be carried over by the stations from day to day and it should be seen that the stations have certified at the end of the Paid Parcels Cash Book for the last day of the month that :</p> <p>a) The total paid amount for the month as shown in the Cash Book has been taken to debit in the Balance Sheet under the head Outwards Paid Parcels Local/Outwards Paid Parcels Through, and</p> <p>b) The Paid Parcels Way-Bills issued during the month fall within the machine numbers from.....to.....</p>	<p>The totals in the Paid Parcels Cash Book are required to be carried over by the stations from day to day and it should be seen that the stations have certified at the end of the Paid Parcels Cash Book for the last day of the month that :</p> <p>c) The total paid amount for the month as shown in the Cash Book has been taken to debit in the Balance Sheet under the head Outwards Paid Parcels Local/Outwards Paid Parcels Through, and</p> <p>The Paid Parcels Way-Bills issued during the month fall within the machine numbers from.....to.....</p>
2235	<p>The machine numbers of 'Paid' Parcels Way-Bill Books (Local as well as Through) supplied to all Local stations are advised by the supplying office to the Traffic Accounts Office and the Travelling Inspectors of Station Accounts. It should be verified by the Traffic Accounts Office that the 'Paid' Parcels Way-Bill Books supplied to stations are taken into account by them and all Parcels Way-Bills in each book supplied are completely accounted for by the stations. In order to provide against the possibility of frauds such as by using privately printed Parcels Way-Bill forms or by charging higher freight than that shown in the Accounts foils of Way Bills and accounted for in the Parcels Cash Book etc., the following check should be exercised :</p> <p>(1) The Travelling Inspectors of Station Accounts should, on their periodical inspections, conduct verification of books in use with reference to Stock Book with a view to ensuring that all the books in use find place in the Advices of Books supplied by the Press.</p> <p>(2) The Paid Parcels Way-Bills (Guards foils) in respect of parcels on hand awaiting despatch at the forwarding stations should,</p>	<p>The machine numbers of 'Paid' Parcels Way-Bill Books (Local as well as Through) supplied to all Local stations are advised by the supplying office to the Traffic Accounts Office and the Travelling Inspectors of Station Accounts. It should be verified by the Traffic Accounts Office that the 'Paid' Parcels Way-Bill Books supplied to stations are taken into account by them and all Parcels Way-Bills in each book supplied are completely accounted for by the stations. In order to provide against the possibility of frauds such as by using privately printed Parcels Way-Bill forms or by charging higher freight than that shown in the Accounts foils of Way Bills and accounted for in the Parcels Cash Book etc., the following check should be exercised :</p> <p>(1) The Travelling Inspectors of Station Accounts should, on their periodical inspections, conduct verification of books in use with reference to Stock Book with a view to ensuring that all the books in use find place in the Advices of Books supplied by the Press.</p> <p>(2) The Paid Parcels Way-Bills (Guards foils) in respect of parcels on hand awaiting despatch at the forwarding stations should, also, be verified by the Travelling Inspectors of Station</p>

also, be verified by the Travelling Inspectors of Station Accounts with reference to-the Stock Book with a view to ensuring that the same have been issued from authentic books.

(3) Inwards Paid Parcels Way-Bills (Guard's foils) received from destination stations should be checked to the extent of ten per cent with the Outwards Paid Parcels Cash Book for Local traffic. In the case of Through traffic, ten per cent of paid Parcels Way-Bills should be sent by the receiving Railway Accounts Office to the forwarding Railway Accounts Office, by the 20th of the following month for comparison with the Outwards Paid Parcels Cash Books received from the forwarding stations. The selection of ten per cent Local/Through inwards Paid Parcels Way-Bills should be made by the Branch Officer in such a manner that inwards Paid Parcels Way-Bills received at all the stations are compared at least once in ten months In the case of Through traffic, the Parcels Way-Bills received from the stations selected, each month, should be sorted in the order of forwarding railway and forwarding stations and sent to the Accounts Offices of the forwarding railways concerned, entered in a list (in duplicate) in Form A. 2235.

Form A.- 2235.

_____RAILWAY

LIST OF PAID PARCELS WAY-BILLS FOR THE MONTH OF _____ ISSUED FROM.....RAILWAY.

Serial No.	Station from	Station To	No. of Way-B
			Total N

The duplicate copy of the list should be returned by the forwarding Railway Accounts Office, duly acknowledged and the receiving Railway Accounts Office should watch that such acknowledgements are received.

Accounts with reference to-the Stock Book with a view to ensuring that the same have been issued from authentic books.

(3) Inwards Paid Parcels Way-Bills (Guard's foils) received from destination stations should be checked to the extent of ten per cent with the Outwards Paid Parcels Cash Book for Local traffic. In the case of Through traffic, ten per cent of paid Parcels Way-Bills should be sent by the receiving Railway Accounts Office to the forwarding Railway Accounts Office, by the 20th of the following month for comparison with the Outwards Paid Parcels Cash Books received from the forwarding stations. The selection of ten per cent Local/Through inwards Paid Parcels Way-Bills should be made by the Branch Officer in such a manner that inwards Paid Parcels Way-Bills received at all the stations are compared at least once in ten months In the case of Through traffic, the Parcels Way-Bills received from the stations selected, each month, should be sorted in the order of forwarding railway and forwarding stations and sent to the Accounts Offices of the forwarding railways concerned, entered in a list (in duplicate) in Form A. 2235.

Form A.- 2235.

_____RAILWAY

LIST OF PAID PARCELS WAY-BILLS FOR THE MONTH _____ OF _____ ISSUED FROM.....RAILWAY.

Serial No.	Station from	Station To	No. of Paid Parcels Way-Bills sent
			Total No... ..sent

The duplicate copy of the list should be returned by the forwarding Railway Accounts Office, duly acknowledged and the receiving Railway Accounts Office should watch that such acknowledgements are received.

2236

Check of Paid Parcels Way-Bills involving Out-Agencies etc. The checks mentioned in Paragraphs 2228 to 2235 are, also applicable to Paid Parcels Way-Bills involving Out/City Booking Agencies. In addition, the checks prescribed in the case of 'To-Pay' Parcels "Way-Bills involving Out-Agencies vide Paragraph 2216 should be exercised in the case of 'Paid' Parcels Way-Bills involving Out/City Booking Agencies also.

Check of Paid Parcels Way-Bills involving Out-Agencies etc. The checks mentioned in Paragraphs 2228 to 2235 are, also applicable to Paid Parcels Way-Bills involving Out/City Booking Agencies. In addition, the following checks are prescribed in the case of 'Paid' Parcels Way-Bills involving Out/City Booking Agencies also.

1. the correct Cartage charges are levied for the conveyance of Parcels between the station and the Out/City Booking Agency, in accordance with the terms of the Agreement with the Out/City Booking Agency ; and in accordance with the conditions and rates laid down in the

		<p>Coaching Tariff published by the General Secretary, I.R.C.A. in the case of paid Parcels traffic forwarded/received from the Out/City Booking Agencies ;</p> <ol style="list-style-type: none"> 2. No Way-Bill is issued between the Out/City Booking Agency and the connecting Station or vice versa 3. the rules regarding minimum charges for Out/City Booking Agency traffic prescribed in the agreements and in the Coaching Tariff published by the General . Secretary. I.R.C.A., in the case of through paid Parcels traffic forwarded/received from the Out/City Booking Agencies have been observed ; and 4. the Out/City Booking Agency charges and the railway proportion have been distinctly shown on the Way-Bill to facilitate the checking of the bills of the out City Booking Agency or preparation of the Out/City Booking Agency Division sheet, as the case may be.
2237	<p>Apportionment of Paid Parcels Earnings. The totals of the checked freight as per carbon copies of the Cash Books for through traffic should be worked out for the traffic booked to each railway. Thereafter the percentage proportions prescribed by the Railway Board as referred to in Paragraph 2227 should be applied to the total amount to work out the share of earnings due to the railways concerned. The shares so worked out should be intimated to the Railways concerned along with the shares due to each railway in respect of inwards 'To-Pay Parcels traffic (Paragraph 2227).</p>	<p>Apportionment of Paid Parcels Earnings. The totals of the checked freight as per carbon copies of the Cash Books for through traffic should be worked out for the traffic booked to each railway. Thereafter the percentage proportions prescribed by the Railway Board for parcel traffic originating in each Railway and terminating in each other Railway should be applied to the total amount to work out the share of earnings due to the railways concerned. The shares so worked out should be intimated to the Railways concerned.</p>
2238	<p>Information required by the receiving Railways for Inwards Paid Parcels traffic to be obtained from the forwarding Railways. As no inward returns for Paid Parcels traffic are prepared and sent by the destination stations to the receiving Railway Accounts Office (except in the case of Out/City Booking Agencies and worked line stations vide Paragraph 2217), any special information etc., required by the receiving Railway Accounts Office in regard to its Inward Paid Parcels traffic should be obtained from the forwarding Railway Accounts Office.</p>	<p>Information required by the receiving Railways for Inwards Paid Parcels traffic to be obtained from the forwarding Railways. As no inward returns for Paid Parcels traffic are prepared and sent by the destination stations to the receiving Railway Accounts Office (except in the case of Out/City Booking Agencies and worked line stations vide Paragraph 2217), any special information etc., required by the receiving Railway Accounts Office in regard to its Inward Paid Parcels traffic should be obtained from the forwarding Railway Accounts Office.</p>
2239	<p>Check of Motor-Cars, Carriages and Boats etc., traffic. Motor-cars, Carriages and Boats etc. are booked under separate series of Way-Bills (COM/P.40 for Local Paid, COM/P.41 for Local 'To-Pay', COM/P. 42 for Through 'Paid' and COM/P. 43 for Through 'To-Pay') and are accounted for in separate returns on the same forms and in the same manner as To-Pay' Parcels traffic (Paragraph) 1316-CM) with the exception that both 'To-Pay' and Paid' traffic is accounted for in the Local/Through Outwards and Inwards Abstracts and Summaries. The check of Motor-car etc. Way-Bills and Outwards and Inwards returns should be-carried out in the Accounts Office in the manner prescribed for</p>	<p>Check of Motor-Cars, Carriages and Boats etc., traffic. Motor-cars, Carriages and Boats etc. are booked under separate series of Way-Bills (COM/P.40 for Local Paid COM/P. 42 for Through 'Paid') and are accounted for in separate returns. The paid traffic is accounted for in the Local/Through Outwards Summaries. The check of Motor-car etc. Way-Bills and Outwards returns should be-carried out in the Accounts Office in the manner prescribed in para 2228-2231 and para 2233-2235. Similarly apportionment of earnings relating to 'Through' Motor-cars etc., traffic should be made by the forwarding Railway Accounts Office on the basis of percentages prescribed by the Railway Board as referred to in Paragraph 2237.</p>

	<p>'To-Pay' Parcels traffic vide paragraphs 2213 to 2226. Similarly apportionment of 'Paid' and 'To-Pay' earnings relating to 'Through' Motor-cars etc., traffic should be made by the receiving Railway Accounts Office on the basis of percentages prescribed by the Railway Board as referred to in Paragraph 2227.</p>	
2240	<p>Check of charges relating to Newspaper Parcels booked under Monthly Account system. The rules for the booking of Newspaper Parcels under the Monthly Account System for Local/ 'Through' traffic are given in Para 929 of the Indian Railway Commercial Manual. As laid down therein, one copy of the List of Newspaper Parcels despatched (Appendix IX/B-CM) showing freight and other charges due on each Parcel as per weight entered in the List will be submitted by the booking station to the Accounts Office at the end of each month along with a General Summary showing the total freight charges due from all the firms who have booked Newspaper Parcels under the Monthly Account system during the month. A copy of the Bill sent to the firm by the booking station for arranging payment is, also, sent to the Accounts Office along with the Coaching Balance Sheet showing (i) date of presentation of the Bill, (ii) date of payment and (iii) particulars of remittances.</p> <p>The accuracy of the charges shown in the List (Appendix IX/B-CM) should be completely checked in the Accounts Office with reference to the information contained therein, undercharges discovered, if any, being noted in the List and debited against the Booking Station. The General Summary should, thereafter, be checked with the checked Lists. It should, also, be seen that the amount of the Bill relating to each firm tallies with the amount shown in the General Summary.</p>	<p>Check of charges relating to Newspaper Parcels booked under Monthly Account system. The rules for the booking of Newspaper Parcels under the Monthly Account System for Local/ 'Through' traffic are given in Para 929 of the Indian Railway Commercial Manual. As laid down therein, one copy of the List of Newspaper Parcels despatched (Appendix IX/B-CM) showing freight and other charges due on each Parcel as per weight entered in the List will be submitted by the booking station to the Accounts Office at the end of each month along with a General Summary showing the total freight charges due from all the firms who have booked Newspaper Parcels under the Monthly Account system during the month. A copy of the Bill sent to the firm by the booking station for arranging payment is, also, sent to the Accounts Office along with the Coaching Balance Sheet showing (i) date of presentation of the Bill, (ii) date of payment and (iii) particulars of remittances.</p> <p>The accuracy of the charges shown in the List (Appendix IX/B-CM) should be completely checked in the Accounts Office with reference to the information contained therein, undercharges discovered, if any, being noted in the List and debited against the Booking Station. The General Summary should, thereafter, be checked with the checked Lists. It should, also, be seen that the amount of the Bill relating to each firm tallies with the amount shown in the General Summary.</p>
2241	<p>Check of Out/City Booking Agency Bills for Coaching traffic and payment in respect thereof. The procedure for the check of bills submitted by the Out/City Booking Agencies relating to Coaching traffic and payment of the dues in respect thereof is laid down in Chapter XXV.</p>	<p>Check of Out/City Booking Agency Bills for Coaching traffic and payment in respect thereof. The procedure for the check of bills submitted by the Out/City Booking Agencies relating to Coaching traffic and payment of the dues in respect thereof is laid down in Chapter XXV.</p>
2242	<p>Check of Terminal Tax on Parcels. The procedure that should be followed for the check of Terminal Tax levied on parcels is laid down in Chapter XXVI.</p>	<p>Check of Terminal Tax on Parcels. The procedure that should be followed for the check of Terminal Tax levied on parcels is laid down in Chapter XXVI.</p>
2243	<p>Check of Overcharge Sheets, Refund Lists and Compensation Pay Orders and Refund of Unclaimed Overcharges for Coaching traffic. The procedure for the check of Overcharge-Sheets (COM/0.7 Revised) Refund Lists (COM/R. 12 Revised) and Pay Orders for Compensation claims and Refund of Unclaimed Overcharges amounting to Rs. 25/- and more in respect of Coaching Traffic is laid down in Chapter XXIV.</p>	<p>Check of Overcharge Sheets, Refund Lists and Compensation Pay Orders and Refund of Unclaimed Overcharges for Coaching traffic. The procedure for the check of Overcharge-Sheets (COM/0.7 Revised) Refund Lists (COM/R. 12 Revised) and Pay Orders for Compensation claims and Refund of Unclaimed Overcharges amounting to Rs. 25/- and more in respect of Coaching Traffic is laid down in Chapter XXIV.</p>

2244	<p>Check of Telegraph Traffic Returns. The following Returns in connection with telegraph traffic are received in the Accounts Office from stations :</p> <p>(1) Drafts of messages (LT/M. 1).</p> <p>(2) Invoice of message drafts (Form LT. 24).</p> <p>(3) Statement of Telegraph Transactions (LT/C. 1).</p>	To be deleted
2245	<p>In ten per cent of inland and forwarded telegrams, the number of words should be counted and the charges checked.</p>	To be deleted
2246	<p>The Telegraph Returns should be checked to see :</p> <ol style="list-style-type: none"> 1. That the charges shown in the telegrams agree with the amounts accounted for in the Returns the check being limited to ten per cent, of the telegrams which come under ten per cent check, vide Paragraph 2245, in the case of inland forwarded telegrams; 2. That the commencing numbers of Telegraph Receipts (LT/R. 2) are in continuation of the closing numbers shown in the previous month's Return; 3. That all Telegraph Receipts have been accounted for in consecutive order and all the receipts between the commencing and the closing numbers have been accounted for; 4. That if any Receipt is cancelled, the sender's foil has been received in the Accounts Office with reasons for cancellation recorded thereon over the signature of the Station Master or Head Signaller and that if the cancellation is due to the sender having withdrawn the message prior to its being signalled, the cancellation fee required under the rules has been recovered and accounted for; and 5. That the totals are correct. 	To be deleted
2247	<p>In the case of 'reply paid' messages, it should be seen that the reply paid passes sent in by stations in support of the credit taken are current and that the amounts entered in the Statements of Telegraph Transactions of both the forwarding and destination stations agree and correspond with the amount entered on the Receipt, Messages which do not admit of this check owing to forwarding or destination station being on a different telegraph system should be sent to the Telegraph Check Office where they are checked and passed finally.</p>	To be deleted
2248	<p>The message drafts along with the receipt for cash given by licensed Telegraph Offices at stations will be received from the stations in a</p>	To be deleted

separate cover on the dates indicated below, duly listed. All such messages should, after necessary checks, be entered in a Return to be prepared in duplicate in Form A. 2248. One copy of the Return along with the Messages should be sent to the Traffic Accounts Office of the Railway concerned.

Message drafts of	Should be se
1st 7th of the month	8th of the mo
8th to 14th of the month	15th of the m
15th to 21st of the month	22nd of the m
22nd to the last day of the month	1st of the following.

Form A. 2248

Message Date No.	Station	Amount	Whether a public or Government message
1	2	3	4

2249

The Messenger Hire Receipts received daily from the stations along with the cash remittance note should be linked with the deposit made by the sender at the booking station and accounted for by that station in the statement of Telegraph Transactions. The amount represented by these vouchers should be deducted from Telegraph Earnings and credit allowed to the stations. In the case of deposits made at the station situated on another railway, the railway on which the payment of Messenger Hire is made should raise debit against the other railway on which the deposit has been made quoting full particulars. The debits for any on: month (to be selected by the Accounts Officer) in a year should be linked with the deposits by the receiving railway. Similarly, the payments of messenger Hire for any one month (to be selected by the Accounts Officer) in a year should be linked with the credits afforded by

To be deleted

	the Post and Telegraphs department in respect of deposits made at the Department's Offices.	
2250	Apportionment of revenue derived from Paid Inland Telegram interchanged between Railway Licensed Telegraphs Offices and Posts and Telegraphs Department's Offices. The Railway Administration should receive 30 per cent of the net receipts, i.e. after deducting refunds, derived from paid inland telegrams, (excluding telegrams to and from Ceylon, Burma. Pakistan and Nepal) both inward and Outward which are interchanged between the Railway Licensed Telegraph Offices and Postal and Telegraph Department's Offices, whether they are booked at or handled or delivered by the Railway Licensed Telegraph Offices.	To be deleted
2251	<p>The share of receipts creditable to the Posts and Telegraphs Department in respect of paid inland telegrams, both public and Government, which are booked in Railway Licensed Telegraph Offices and are interchanged with the Posts and Telegraphs Department, should be adjusted monthly with that Department. For this purpose, a monthly statement of apportionment should be prepared in the Railway Accounts Offices in Form A.2251 and forwarded to the Accounts Officer, Telegraph Check Office Calcutta. The Statement will be test-checked by Statutory Audit office in the course of audit but no check will be exercised on the Statement in the telegraph check Office. In respect of telegrams which are booked in Posts and Telegraphs Offices and interchanged with Railway Licensed Telegraph Offices the Accounts Officer, Telegraph' Check Office, Calcutta will furnish each Railway Accounts Officer concerned monthly with a statement of apportionment of receipts and will also pass on credit for the railway's share. This statement should be accepted on the authority of the certificate given on it by the Accounts Officer, Telegraph Check Office and no check need be exercised on it in the Railway Accounts Office except the required arithmetical check.</p> <p>Note. The statement Form A. 2251 referred to in this paragraph, should be submitted by railways to the Accounts Officer, Telegraph Check Office, Calcutta, not later than the 25th day of the second month following the month of origin of the messages from the railway side. The Accounts Off.cer, Telegraph Check Office</p>	To be deleted

will also settle his accounts with the railways not later than the end of the second month following the month of origin of the messages, from the Telegraph side.

Form A 2251

Statement of apportionment of Revenue derived from paid inland telegrams booked originally in the.....Railway Licensed Telegraph Offices and interchanged with the Posts and Telegraphs Department for the month of..... 20__.

_____ Total number of telegrams

_____ Total value of telegrams

Less Refunds

Net amount for apportionment

_____ Due to.....
Railway 30 per cent.

_____ Due to Posts and Telegraphs
Department 70 per cent.

Certified that the figure of transactions shown above are correct.

F.A. & C.A.O, _____ Railway

Chief Auditor

Note. - The apportionment of the revenue in respect of the special categories of telegrams referred to in paragraph 2253 should be made after the full value of such messages has been settled by the Accounts Officer, Telegraph Check Office with the Railway Administration.

2252 Debit Notes tendered in connection with Telegrams relating to Defence, Meteorological and Police Departments. The Telegraph messages tendered by the Defence, Meteorological and Police Departments are paid for by Debit Notes. After the check of charges in these Debit Notes and linking of the Debit Notes with the relevant entries in the statement of Telegraph Transactions, bills should be prepared by the Accounts Office

To be deleted

	against the Departments concerned and realization of the amounts watched.	
2253	<p>In regard to the following kinds of telegrams the present special practice whereby the full value of such messages is settled by the Telegraph Check Office, Calcutta with the respective Railway Administrations will be continued and thereafter the apportionment in respect of the interchanged telegrams will be made of the amount booked in the accounts of the respective administrations as message revenue :</p> <p>(a) Reply Paid Drafts, i.e., drafts of messages on which a deposit for reply has been made but which cannot be paired by the railway department.</p> <p>(b) Pass Drafts, i.e., drafts of messages which have been paid for by a reply pass but which cannot be paired by the railway department.</p>	To be deleted
2254	Telegrams to and from Ceylon dealt with by Railway Licensed Telegraph Offices. The Railway Administration should receive 4/11th of the Indian share excluding all special charges (i.e., those for pre-paid replies, special delivery etc.) but including surcharge on the outward messages booked to Ceylon from Railway Licensed Telegraph Offices. This would also cover the claim of railways for their share in respect of inward messages booked in Ceylon to Railway Licensed Telegraph Offices.	To be deleted
2255	Telegrams to and from Nepal dealt with by Railway Licensed Telegraph Offices. The Railway Administration should receive 30 per cent of the charges collected by them on outward telegrams booked by Railway Licensed Telegraph Offices to Nepal. No share will be due to railways on inward telegrams booked in Nepal to Railway Licensed Telegraph Offices as there is no sharing of telegraph revenue between India and Nepal but each country retains its own collections.	To be deleted
2256	Telegrams to and from Pakistan dealt with by Railway Licensed Telegraph Offices. The Railway Administration should receive 30 per cent of the charges collected by them on outward telegrams booked by Railway Licensed Telegraph Offices to Pakistan. No share will be due to the railways on inward telegrams booked in Pakistan to Railway Licensed Telegraph Offices as there is no sharing of telegraph revenue between India	To be deleted

	and Pakistan, but each country retains its own collections.	
2257	Telegrams to and from Burma dealt with by Railway Licensed Telegraph Offices. The Railway Administration should receive 4/11 th of the Indian share on the outward messages, booked from Railway Licensed Telegraph Offices to Burma. This would also cover the claim of railways for their share in respect of inward message booked in Burma to Railway Licensed Telegraph Offices. (The Railway's share will be determined only on ordinary telegraph charges <i>i.e.</i> , after excluding special charges for prepaid replies, special delivery etc.).	To be deleted
2258		<p>Check of Lease parcel traffic (SLR/AGC/VPH/VPU/VPs/VPRs):-</p> <p>The following checks on Leased Parcel traffic are to be conducted at Traffic Accounts Office:-</p> <ol style="list-style-type: none"> 1. Train-wise position on leasing of Parcel Traffic to be maintained in Traffic Accounts Office. 2. It should be seen in the Monthly Returns that realisation of leased freight has been made. 3. Accuracy and timeliness of realisation of leased freight has to be checked. If, not realised, necessary debits has to be raised against the station concerned. 4. Penalty for delayed payments, if any, has been recovered. 5. The total of leased freight for the month/period shall be verified with the amount shown in the relevant returns submitted by the Station. Under-cast, if any, shall be debited to the station concerned. 6. The amount shown in the returns of leased parcel Traffic is tallied with the corresponding amount of the Station Balance sheet.

CHAPTER XXIII – Check of Goods Traffic Earnings

Para No. (1)	Existing Para (2)	Text of Para Recommended after Review by WR (3)
2301	<p>This Chapter deals with the check and accounting etc. of the following in respect of Local/Through Goods traffic :◆</p> <p>(1 Accounts foils of Invoices :◆)</p> <p>-(COM/G.23 Local◆ Paid)</p> <p>-(COM/G. 24 Local 'To-Pay');</p> <p>-(COM/G. 25 Through 'Paid');</p> <p>-(COM/G; 26 Through ◆To-Pay);</p> <p>(2 Statements of Incorrect Invoices;)</p> <p>(3 Paid Statements;)</p> <p>(Machine prepared 4 Abstracts returned by) destination stations;</p> <p>(Lists of Refunds of 5 Overcharges (COM/R.12) Revised);</p> <p>(6 Overcharge Sheets (COM/0, 7 Revised);)</p> <p>(7 Compensation Claims;)</p> <p>(8 Demurrage/Wharfage Returns (COM/D. 14 Revised and COM./W.6 Revised);)</p> <p>(9 Statements of Crane Charges (COM/S.41 Revised);)</p> <p>(8 Demurrage/Wharfage Returns (COM/D. 14 Revised and COM./W.6 Revised);)</p> <p>(9 Statements of Crane Charges (COM/S.41 Revised);)</p> <p>Statements of Siding</p>	<p>This Chapter deals with the check and accounting etc. of the following in respect of Local/Through Goods traffic :◆</p> <p>(1 Accounts foils of Invoices :◆)</p> <p>-(COM/G.23 Local◆ Paid)</p> <p>-(COM/G. 24 Local 'To-Pay');</p> <p>-(COM/G. 25 Through 'Paid');</p> <p>-(COM/G; 26 Through ◆To-Pay);</p> <p>(2 Statements of Incorrect Invoices;)</p> <p>(3 Paid Statements;)</p> <p>(4 Machine prepared Abstracts returned by destination stations;)</p> <p>(5 Lists of Refunds of Overcharges (COM/R.12 Revised);)</p> <p>(6 Overcharge Sheets (COM/0, 7 Revised);)</p> <p>(7 Compensation Claims;)</p> <p>(8 Demurrage/Wharfage Returns (COM/D. 14 Revised and COM./W.6 Revised);)</p> <p>(9 Statements of Crane Charges (COM/S.41 Revised);)</p> <p>10 Statements of Siding charges (COM/S.3 Revised);</p> <p>1 1 Terminal Tax Statements (COM/T.5 Revised).</p> <p>. The Accounts foils of Railway Receipts (RR) are required to be submitted by the stations, through Couriers</p>

<p>1 charges (COM/S.3) Revised);</p> <p>Out/City Booking 1 Agencies' Bills (COM/0.2 1 Revised and COM(0.5) Revised); and</p> <p>2 Terminal Tax Statements) (COM/T.5 Revised);</p> <p>The Accounts foils of invoices are required to be submitted by the stations, through Couriers daily, twice a period, once a period or once a month as prescribed by each railway for each station. The other returns are required to be submitted by the stations monthly. The Statements of Incorrect Invoices and Paid Statements are received from the Machine Section. Any delay in the submission of the returns etc. by the stations should be taken up with them and repeated delay should be brought to the notice of the Traffic Authorities.</p>	<p>daily, twice a period, once a period or once a month as prescribed by each railway for each station. The other returns are required to be submitted by the stations monthly. The Paid Statements & MPA will be obtained from CRIS Reports or other in-house programme. Any delay in the submission of the returns etc. by the stations should be taken up with them and repeated delay should be brought up to the notice of the Traffic Authorities.</p>
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2302	<p>Receipt of Accounts Foils of Invoices from Forwarding Stations. ◆</p> <p>Separate bundles of Accounts foils of invoices are made by each station for each of the following types of invoices :-</p> <p>{ 4 Local 'To-Pay'; } { 2 Local 'Paid'; } { 3 Through 'To-Pay'; and } { 4 Through 'Paid'; }</p> <p>A covering memo (Appendix XIV/E-CM) is placed on the top of each bundle of invoices by the station. The bundles of invoices, on receipt in the Accounts Office, should be entered in a register to be maintained for the purpose and each bundle given a serial number for the month. This number prefixed by a number to identify each month and year should be entered, on the covering memo also e.g., 50th bundle for April, 1969 will be given the number as 4/69/50.</p>	<p>Receipt of Accounts Foils of Railway Receipts from forwarding Stations.</p> <p>Accounts foils of RRs are made by each station from pre-printed stationery for each period of RRs</p> <p>A covering memo (Appendix XIV/E-CM) is placed on the top of each bundle of RRs by the station. The bundles of RRs, on receipt in the Accounts Office, should be entered in a register to be maintained for the purpose and each bundle given a serial number for the month. This number prefixed by a number to identify each month and year should be entered, on the covering memo also e.g., 10th bundle for April, 2015 will be given the number as 4/15/10.</p>
2303	<p>The commencing number of the Railway receipt shown in the covering memo should be tallied with the closing number as per the last bundle of invoices received from the station and it should also be seen that all the invoices mentioned in the covering memo have been received, any invoice found missing being called for from the station concerned immediately. Further consecutive numbering</p>	<p>The commencing number of the (Pre- printed) Stationery shown in the covering memo should be tallied with the closing number as per the last bundle of invoices received from the station and it should also be seen that all the RRs mentioned in the covering memo have been received, any invoice found missing being called for from the station concerned immediately. This should be cross checked with “issued/non-issued stationery Report” from Exception Report of Stationery generated by CRIS.</p>

	<p>of invoices will be checked on machines, and a statement of missing invoices printed.</p> <p>With a view to ensure that all To-Pay invoice books supplied to the stations are brought into use, a register should be maintained in the Accounts Office to record particulars of all To-Pay invoice books supplied to a station from time to time and the month in which the first invoice and the last invoice from the book is issued should be noted against the relevant entry in the register.</p>																															
2304	<p>The foils of cancelled invoices should be removed from the bundles and tallied with the printed numbers shown in column 4 of the covering memo (Appendix XIV/-E-CM) making sure that all the foils except the record foil of the invoice (<i>i.e.</i>, 3 for Local traffic and 4 for Through Traffic) have been received.</p>	<p>The foils of cancelled invoices should be removed from the bundles and tallied with the printed numbers shown in column 4 of the covering memo (Appendix XIV/-E-CM) making sure that all the foils except the record foil of the invoice (<i>i.e.</i>, 3 for Local traffic and 4 for Through Traffic) have been received.</p>																														
2305	<p>Check of Invoices. ♦ The check of rate on invoices should be exercised to the extent given below: ♦-</p> <table border="0"> <tr> <td>1</td> <td>Invoices of value upto Rs. 250/- inclusive</td> <td>4</td> <td>0</td> <td>%</td> </tr> <tr> <td>2</td> <td>Invoices of value Rs. 251-500/- inclusive</td> <td>2</td> <td>5</td> <td>%</td> </tr> <tr> <td>3</td> <td>Invoices of value above Rs. 500/-</td> <td>1</td> <td>0</td> <td>0</td> </tr> <tr> <td></td> <td></td> <td></td> <td>0</td> <td>%</td> </tr> <tr> <td>4</td> <td>Invoices relating to out agencies, non-Govt. Railways work lines etc.</td> <td>4</td> <td>0</td> <td>0</td> </tr> <tr> <td></td> <td></td> <td></td> <td>0</td> <td>%</td> </tr> </table> <p>———— Invoices involving Worked lines, Out/City Booking</p>	1	Invoices of value upto Rs. 250/- inclusive	4	0	%	2	Invoices of value Rs. 251-500/- inclusive	2	5	%	3	Invoices of value above Rs. 500/-	1	0	0				0	%	4	Invoices relating to out agencies, non-Govt. Railways work lines etc.	4	0	0				0	%	<p>Check of Invoices.</p> <p>100 % check of all types of RRs (including Manual RRs) should be exercised irrespective of Value. RRs should be checked either with help of in-house programme or on-line through system owned by CRIS. This module would be utilized by Traffic A/cs office for conducting internal check of the original data of RR and generation of Audited data/statement of incorrect invoices.</p>
1	Invoices of value upto Rs. 250/- inclusive	4	0	%																												
2	Invoices of value Rs. 251-500/- inclusive	2	5	%																												
3	Invoices of value above Rs. 500/-	1	0	0																												
			0	%																												
4	Invoices relating to out agencies, non-Govt. Railways work lines etc.	4	0	0																												
			0	%																												

2306	<p>Agencies etc., the rate will be checked in all cases irrespective of any monetary limit.</p> <p>In the check of invoices, it should be seen that: ◆</p> <p>(1) the invoice has been prepared by the carbon process. If a copy is sent, it should be seen that it is certified as correct by the Station Master;</p> <p>(2) all the particulars required by the form have been duly filled in the several columns;</p> <p>(3) the classification is correct according to the description of goods given in the invoice;</p> <p>(4) articles which are required under Tariff Rules to be booked "Paid" are not booked. "To-Pay";</p> <p>(5) when "Excepted Articles" are booked, their declared value is given on the invoice and if the value of such articles in any one package exceeds five hundred rupees, the percentage charge on value at Tariff rates is prepaid and</p>	<p>In the check of Railway Receipts (RRs), it should be seen that:</p> <p>(1) System generated RR is prepared in pre-printed stationery & Continuity of stationery numbers and RR numbers is maintained.</p> <p>(2) the classification is correct according to the description of goods given in the invoice;</p> <p>(3) articles which are required under Tariff Rules to be booked "Paid" are not booked. "To-Pay";</p> <p>(4) in the case of Through traffic, the instructions contained in Chapter-III of I.R.C.A. Conference Rules, Part-11 regarding the routing of traffic and calculation of charger-recoverable have been correctly observed</p> <p>(5) both the actual and chargeable weights are correct</p> <p>(6) the rate on which the freight has been calculated agrees with the rate given in the Rate Lists or Rate Tables</p> <p>(7) in cases, where reduced rates are charged, there is evidence that the Tariff conditions attaching to the lower rates have been duly fulfilled and where there are alternative ('Railway' or 'Owner's Risk') rates and the Railway Risk rate is charged, the invoice bears the following endorsements "Railway Risk rate elected and Sender given a Certificate".</p> <p>(8) the rules in force regarding minimum charges are observed;</p> <p>(9) if freight is paid by credit note, at the forwarding station, the number and date of the credit note is entered on the invoice</p> <p>(10) where the loading and unloading is required to be done by the consignor or consignee respectively, symbol "L" is written in the column "Handled By" on the invoice</p> <p>(11) when consignments are carried at special reduced rates on the authority of certificates, the connected invoices bear a remark that necessary certificates have been granted by authorized officers, and submitted by the stations to the Accounts Office where so required by rules. In the case of consignments booked under several invoices at</p>
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~~shown separately on the invoice, such articles being booked separately and not on the same invoice, on which other packages have been booked. When the authority of the Divisional Superintendent is required by the Tariff rules (Paragraph 1104-CM), it is quoted of the invoice;~~

~~(6) if the "Excepted Articles" are not insured, suitable remarks are recorded on the invoice to indicate that the sender elected not to pay the percentage charge on value;~~

(7) in the case of Through traffic, the instructions contained in Chapter-III of I.R.C.A. Conference Rules, Part-11 regarding the routing of traffic and calculation of charger-recoverable have been correctly observed;

(8) both the actual and chargeable weights are

concession rates on the authority of one certificate, the certificate is furnished with the first invoice so issued, all subsequent invoices bearing reference to this authority;

(12) in cases where concession rates are charged on empties returned to the original booking station, the particulars of original booking are given on the invoices and they are correct.

(13) If FAUC (Freight adjustment of under Charges)/FAOC (Freight adjustment of Over Charges) have been operated, the same has been correctly calculated.

(14) If any "Additional / Other Charges" (Busy Season Surcharge, Development Surcharge, Terminal access charge, Port Congestion Surcharge, Siding Charge, Penal Overloading Charge etc) have been levied, they have been correctly calculated.

(15) Tax component (like Service Tax, Cess, Surcharge etc) have been correctly levied.

Confirmation regarding checking of a particular invoice, should be made in **system maintained by CRIS**, only after all the above aspects have been ensured.

entered;

(9) the rate on which the freight has been calculated agrees with the rate given in the Rate Lists or Rate Tables;

(10) in cases, where reduced rates are charged, there is evidence that the Tariff conditions attaching to the lower rates have been duly fulfilled and where there are alternative ('Railway' or 'Owner's Risk') rates and the Railway Risk rate is charged, the invoice bears the following endorsements:



"Railway Risk rate elected and Sender given a Certificate".

(11) the rules in force regarding minimum charges are observed;

(12) if freight is paid by credit note, at the forwarding station, the number and date of the credit note is entered on the invoice;

(13) where the loading and

unloading is required to be done by the consignor or consignee respectively, symbol "L" is written in the column "Handled By" on the invoice;

(14) when consignments are carried at special reduced rates on the authority of certificates, the connected invoices bear a remark that necessary certificates have been granted by authorized officers, and submitted by the stations to the Accounts Office where so required by rules. In the case of consignments booked under several ~~invoices~~ at concession rates on the authority of one certificate, the certificate is furnished with the first ~~invoice~~ so issued, all subsequent ~~invoices~~ bearing reference to this authority; and

(15) in cases where concession rates are charged on empties returned

	<p>to the original booking station, the particulars of original booking are given on the invoices and they are correct.</p>	
2307	<p>Where wagon load consignments are required to be weighed en-route, the invoices bear indication to this effect. In such cases, the weighbridge stations are required to weigh and advise the net weight to the forwarding and destination stations and the Traffic Accounts Office of the destination station (Para 1425-CM). If the weighment advice is not available at the time the local invoice is under check in the Accounts Office, the charges should be checked, in the first instance, on the basis of weight shown by the forwarding station which would be the Sender's declared weight or the minimum weight for wagon load scale, whichever is greater. Such invoices should, subsequently, be checked with the advices received from the weigh bridge stations and debit for undercharges, if any, raised against the stations concerned after verification with the returns of destination stations that the undercharges have not already been collected.</p> <p>In the case of Through traffic, particulars of invoices requiring weighment en route should be advised by the forwarding Railway Accounts Office to the receiving Railway Accounts Office for linking with the advices of weighment received from the weigh bridge stations or with the extract from the carbon copy of the register (COMAW.4) (Para 1424(b)-CM)</p>	<p>Where wagon load consignments are required to be weighed en-route, the invoices bear indication to this effect. In such cases, the weighbridge stations are required to weigh and advise the net weight to the forwarding and destination stations and the Traffic Accounts Office of the destination station (Para 1425-CM). If the weighment advice is not available at the time the local invoice is under check in the Accounts Office, the charges should be checked, in the first instance, on the basis of weight shown by the forwarding station which would be the Sender's declared weight or the minimum weight for wagon load scale, whichever is greater. Such invoices should, subsequently, be checked with the advices received from the weigh bridge stations and debit for undercharges, if any, raised against the stations concerned after verification with the returns of destination stations that the undercharges have not already been collected.</p> <p>In the case of Through traffic, particulars of invoices requiring weighment en route should be advised by the forwarding Railway Accounts Office to the receiving Railway Accounts Office for linking with the advices of weighment received from the weigh bridge stations (Para 1424(b)-CM) which should be sent to the destination Railway Accounts Office by the Accounts Office of the railway on which the weigh bridge station is situated and checking the charges finally on the basis thereof.</p>

	<p>which should be sent to the destination Railway Accounts Office by the Accounts Office of the railway on which the weigh bridge station is situated and checking the charges finally on the basis thereof.</p>	
2308	<p>In the case of consignments other than in full wagon loads, where the invoices bear the remarks "consignments to be weighed at destination". (Para 1426-CM), the local invoices should be checked with the weighment advice received from the destination stations. In the case of Through traffic, the particulars of such invoices should be advised by forwarding Railway Accounts Office to the receiving Railway Accounts Office for similar linking with the result of weighment to be obtained from the destination stations unless the same is already indicated in the machine prepared abstract returned by the destination stations and checking the charges finally on the basis thereof.</p>	<p>In the case of consignments other than in full wagon loads, where the invoices bear the remarks "consignments to be weighed at destination". (Para 1426-CM), the local invoices should be checked with the weighment advice received from the destination stations. In the case of Through traffic, the particulars of such invoices should be advised by forwarding Railway Accounts Office to the receiving Railway Accounts Office for similar linking with the result of weighment to be obtained from the destination stations unless the same is already indicated in the machine prepared abstract returned by the destination stations and checking the charges finally on the basis thereof.</p>
2309	<p>The check of "Freight" column of the invoice should not be done in the Accounts Office except in the following cases where the check of both the rate and freight (including surcharge/ supplementary charge, where leviable) columns should be carried out cent per cent and the freight in the 'Freight' column (and not in the Total Paid./To-Pay column) of the invoice should be corrected, where necessary:-</p> <p>(a) All invoices involving</p>	<p>Recommended for Deletion</p>

	<p>wagon kilometre rates;</p> <p>(b) All invoices involving minimum charges;</p> <p>(c) All invoices involving infringement charges; and</p> <p>(d) All invoices where weight exceeds 9999 quintals.</p> <p>The check of 'Freight' column in all the other cases will be done on machine.</p>	
2310	<p>In cases where weight exceeds 9999 quintals (item (d) of Paragraph 2309) which is the maximum weight that can be punched in the fields for quintals provided in the Basic Commodity Card, more than one card will be punched for the invoice by the Machine Section. To enable this being done, the weight on the invoice should be split up into two or more parts, as necessary, by the accounts Office while the invoice is under check.</p>	<p>Recommended for Deletion</p>

2311	<p>A complete check (including check of calculations) of "other charges" (described in Paragraph 2315) should be carried out on all invoices irrespective of their value. This will include the calculation of supplementary charge/surcharge, if any, leviable on "Other charges". The amount of "Other charges", after check, should, in the case of local traffic, be entered in the column for "Overcharge" on the invoice. In the case of Through traffic, the amount of "Other charges, should be split between the originating railway and the destination railway. The amount of "Other charges" attributable to the originating (home) railway should be entered in the "Overcharge " column on the invoice and the amount of "Other charges "attributable to the destination railway should be entered in the "Undercharge" column on the invoice. The general principle to be adopted in splitting the "Other charges" in the case Through traffic between the originating and the destination railways is that the entire amount of Quick Transit Service charges and Insurance (percentage) charges should be allotted to the originating home railway. Amount of "Other charges" representing payments to Port Trust and Out/City Booking Agencies etc., if they are to be disbursed by the home railway to the parties concerned, should also be allotted to the home railway. The "Other charges" at the receiving end should be allotted to the destination railway.</p>	Recommended for Deletion
2312	<p>When the amount of "Other charges" (in rupees) exceeds three digits, the invoice will have to be split up by Machine Section in two or more cards. To enable this being done, the Accounts</p>	Recommended for Deletion

	<p>Office, while checking such invoices, should split up, on the invoices, the amount of "Other charges" into two or more figures each of three digits (in rupees) or less.</p>	
2313	<p>When siding charges are calculated and collected on the basis of adding a certain distance to the distance between stations in lieu of a specific charge per wagon, the rate in the rate column of the invoice would include this charge and the freight inclusive of the siding charges will be shown in the 'Freight' column of such invoices. This will, however, be an exception to the procedure for segregating siding charges among "Other charges"</p>	<p>When siding charges are calculated and collected on the basis of adding a certain distance to the distance between stations in lieu of a specific charge per wagon, the rate in the rate column of the invoice would include this charge and the freight inclusive of the siding charges will be shown in the 'Freight' column of such invoices</p>
2314	<p>"Quick Transit Service" charges should, initially, be checked in the Accounts Office assuming that the 'freight shown on the invoice is correct in all cases where the calculation of 'freight' is done on Machines and not in the Accounts Office. If freight calculation is subsequently found to be wrong, the relevant invoice will appear in the "Statement of Incorrect Invoices" (Paragraph 2325). At the time of check of the "Statement of Incorrect Invoices", the accuracy of "Quick Transit Service" charges should, also, be checked and necessary action taken for any undercharge or overcharge detected.</p>	<p>Recommended for Deletion</p>

~~Coding of "Other charges" and "Freight" on Invoices.~~

Recommended for Deletion

~~The codes for "Other charges" are given below:~~

<i>Description of Other Charge</i>	<i>Code No.</i>
Out Agency/City Booking Agency	0
Calcutta Port Trust	1
Howrah Bridge Tax	2
Madras Port Trust	3
Cochin Harbour Terminus	4
Toll charges in Bombay	5
'Paid-on' Charges	6
Siding Charges	7
Quick Transit Service Charges	8
Other unclassified Charges	9

~~Where more than one of the types of "Other charges" covered by codes "0 to 8" above falls within the share of the originating railway or the terminating railway, the code number to be assigned is 9. Code 9 will also cover "Other charges" which are not classified by codes '0 to 8'.~~

~~In the case of Local traffic, the code for the "Other charges" should be entered in the box above the "Overcharge" column on the invoice. In the case of Through traffic, the code for "Other charges" for the originating railway's share should be entered in the box provided in the "Overcharge" column and~~

~~that for "Other charges" for the destination railway's share should be entered in the box provided in the "Undercharge" column on the invoice.~~

2316	<p>Code box above the "Freight" column of the invoice should be filled in accordance to the surcharge and/or supplementary charge leviable in accordance with the code numbers notified by the Railway Board from time to time.</p> <p>In the case of invoices involving more than one commodity, the coding of freight column will be the normal coding according to the surcharge and/or supplementary charge leviable for each commodity (or group of commodities charged at the same rate). Accounts Office should, however, total up the weight moving at each rate, where more than one commodity is booked at one rate, to enable the Machine Section to punch separate cards for commodities chargeable at different rates and check the correctness of Total "Paid/To-Pay" charges.</p>	Recommended for Deletion
2317	<p>The rest of the coding which will be in boxes for 'zone', 'originating gauge', 'station to', 'charged via' and 'commodity', should be put in by the Statistical Office or the Accounts Office as decided by each railway. The correctness of the initial coding of 'station to' should be re-checked in all cases.</p>	Recommended for Deletion
2318	<p>Invoices which are not susceptible of check for want of certain information should be passed provisionally as invoiced and entered in a register provided for the purpose, separately for Local and Through traffic. The columns in the register will show the particulars of the invoice, the date when passed provisionally, the reasons therefor, and the date when passed finally. On getting</p>	Recommended for Deletion

	<p>the requisite information from the station concerned, charges should be checked in the usual manner and the invoice passed finally, necessary remarks being given in the register against the entry.</p>	
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~~Agency Invoices.~~

~~◆~~The procedure prescribed in Paragraphs 2302 to 2317 is also applicable to ~~Out/City Booking Agency invoices.~~ In the case of these invoices, it should be seen in addition that :~~◆~~

(1) ~~the correct cartage charges are levied for the conveyance of goods between the station and the Out/City Booking Agency in accordance with the terms of the agreement with the Out/City Booking Agency;~~

(2) ~~no invoice is issued between the Out/City Booking Agency and the connecting station or vice versa;~~

(3) ~~the rules regarding minimum charges for Out/City Booking Agency traffic prescribed in the agreements have been observed; and~~

(4) ~~the Out/City Booking Agency charges and the railway proportion have been distinctly shown on the invoice to facilitate the checking of the bills of the Out/City Booking Agent or preparation of the Out/City Booking Agency~~ Division Sheet

2320	<p>Fodder Invoices. ♦ In checking the invoices issued for fodder or forage traffic under the special rates (vide Paragraph 1468-CM), it should be seen that :♦</p> <p>(1) the invoice are covered by the certificates of competent authorities and issued only from or to the stations notified from time to time by the Railway Administrations concerned and not in the reverse direction;</p> <p>(2) the invoices have not been issued for fodder or forage re-booked from a station to which the special rates apply; and</p> <p>(3) the freight charges have been shown in the invoice at the special rates given in the Tariff.</p> <p>The calculation of freight charges on such invoices will be checked in the Accounts Office and not on machines. Code number 9 should, therefore, be put on the box above the "Freight" column of the invoice.</p>	<p>Fodder Invoices. In checking the RRs issued for fodder or forage traffic under the special rates (vide Paragraph 1468-CM), it should be seen that :</p> <p>(1) the RRs are covered by the certificates of competent authorities and issued only from or to the stations notified from time to time by the Railway Administrations concerned and not in the reverse direction;</p> <p>(2) the RRs have not been issued for fodder or forage re-booked from a station to which the special rates apply; and</p> <p>(3) the freight charges have been shown in the RR at the special rates given in the Tariff.</p> <p>(4) Checking of such invoices should be made as per Para 2306</p>
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~~From the checked invoices, a register should be maintained in the Accounts Office to record all invoices covering fodder or forage traffic carried under the Government concession, separately for Local and Through traffic, showing, inter alia, the amount of freight charges under the heads:-~~

~~(a) freight at special rates;~~

~~(b) freight at concession rates recoverable from the consignor or consignee; and~~

~~(c) freight recoverable from the State Government concerned.~~

~~as invoiced by the stations and as checked by the Accounts Office. The special credits taken by the stations in their Balance Sheets in respect of fodder invoices (vide Paragraph 1469-CM) relating to Local traffic and Through Outward Paid traffic should be checked with reference to the amounts appearing in this Register in the column "Amount recoverable from the State Government".~~

In the case of Through Outward "To-Pay" traffic, lists of invoices showing all the relevant particulars as indicated above should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office to enable the latter to take necessary action to verify the special credits taken by the destination stations. Acknowledgement of such lists by the receiving Railway Accounts Office should be watched by the forwarding Railway Accounts Office

After checking of Invoices through system (in-house or CRIS based) report regarding such fodder invoices issued during the month should be taken out from System.

. The special credits taken by the stations in their Balance Sheets in respect of fodder invoices (vide Paragraph 1469-CM) relating to Local traffic and Through Outward Paid traffic should be checked with reference to the amounts appearing in **the system reports as mentioned above.**

In the case of Through Outward "To-Pay" traffic, lists of invoices showing all the relevant particulars as indicated above should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office to enable the latter to take necessary action to verify the special credits taken by the destination stations. Acknowledgement of such lists by the receiving Railway Accounts Office should be watched by the forwarding Railway Accounts Office

2322	<p>The fodder statements submitted by the stations (vide Paragraph 1469-CM) should be compared with the register maintained in the Accounts Office (vide Paragraph 2321) in the case of Local traffic and through Outwards Paid traffic and with the list of invoices received from the forwarding Railway Accounts Office in the case of Through Inwards "To-Pay" traffic. Thereafter, a bill for the amount representing the difference between the freight due at the special rates and that actually recovered from the traders at the concession rates should be preferred against the State Government concerned.</p>	<p>The fodder statements submitted by the stations (vide Paragraph 1469-CM) should be compared with system generated report (vide Paragraph 2321) in the case of Local traffic and through Outwards Paid traffic and with the list of invoices received from the forwarding Railway Accounts Office in the case of Through Inwards "To-Pay" traffic. Thereafter, a bill for the amount representing the difference between the freight due at the special rates and that actually recovered from the traders at the concession rates should be preferred against the State Government concerned</p>
2323	<p>In order to check the amount of special credit taken by the re-booking station on account of "Paid-on" charges in the Balance Sheet, cards with Code No. 6 in the "Other charges" column (which stands for "Paid-on" charges) are listed on machines and supplied to the Accounts Office. This tabulation does not, however, include re-booking invoices which may be one or more "Other charges" besides "Paid-on" charges and which are, therefore, assigned Code No. 9 in the "Other charges" column. These invoices should be listed in the Accounts Office at the time of checking the "Other charges" on the invoices and this list along with the Machine tabulation of cards with Code No. 6 referred to above should be utilized for the verification of special credit taken by the re-booking station in its balance sheet.</p>	<p>Recommended for Deletion</p>

2324	<p style="text-align: center;">Submission of</p> <p>Invoices to Machine Section. Each complete bundle of Local/Through invoices as received from each station (after removing the foils of cancelled invoices) should, after check and coding etc., be sent to Machine Section along with the covering memo received from the station by the Accounts Office direct if the entire coding of invoices is done by that office and through the statistical branch, if on a railway, a part of the coding is done by the latter.</p>	<p style="text-align: center;">Recommended for Deletion</p>
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~~Invoices. From the invoices as revived in the Machine Section, cards are punched. The Punched Cards are processed on machines to work out the calculated freight and to list out incorrect invoices i.e., invoices on which there is an overcharge (of Rs. 25 and above) or there is undercharge. The Statement of Incorrect Invoices, which is prepared in the following form, is handed over by Machine Section to the Accounts Office daily along with the bundle of invoices:~~

From the invoices as received in Traffic Accounts Office, data related to outward traffic is compiled. The compiled data for all received invoices is processed on system (in-house or CRIS based) to work out and verify the correctness of calculated freight and to list out incorrect invoices i.e., invoices on which there is an overcharge (of any limit as prescribed from time to time) or there is undercharge. The Statement of Incorrect Invoices, is to be prepared in the following form,

STATEMENT OF INCORRECT INVOICES

STATEMENT OF INCORRECT INVOICES

Mo nth	Sta tion from	Sta tion to	R.R . No.	Inv oic e No.	Rat e	Tot al Sta tion freight	Tot al Check ed freight	Differenc e	
								Plu s	Min us
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

M o n t h	S t a t i o n f r o m	S t a t i o n t o	R . R . N o .	I n v o i c e N o .	R a t e	T o t a l S t a t i o n f r e i g h t	T o t a l C h e c k e d f r e i g h t	D i f f e r e n c e	
-	-	-	-	-	-	-	-	P l u s	M i n u s
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

In addition to this Railway Receipts for both "Paid" and "To-Pay" traffic, can be checked through system (in-house or CRIS based). However, a monthly statement, showing undercharges / overcharges (if any as prescribed above) detected at the time of checking of Invoices will be issued from checking section of TA Branch. The statement will be sent to TA office of receiving Railway as advised in para 2326 (Revised).

If an undercharge is detected or the error attributable to wrong application of weight condition, axle load restrictions, rationalized route, wrong classification, irregular concession, other charges etc an advice should be given to the forwarding station to avoid the incidence of further incorrect booking. The Error Sheet (as per para 2327) should, however, be issued along with complete particulars of invoices for detected undercharges after verification, so that station may recover undercharges..

~~The Accounts Office staff should immediately check the items in the Daily Statement of Incorrect Invoices with the relevant invoices to spot-out mistakes committed in the punching of cards from the invoices and return the Daily Statement of Incorrect Invoices with necessary corrections to the Machine Section to enable the latter to punch fresh corrected~~

~~After the Daily Statement of Incorrect Invoices for the whole month have been checked by the Accounts Office and fresh corrected cards punched by the Machine Section, where necessary, as mentioned in Paragraph 2325, Local/Through Monthly Statements, of Incorrect Invoices will be prepared on Machines separately for "Paid" and "To-Pay" traffic, and for "Undercharges" and "Overcharges".~~ In the case of Through traffic, the statements of Incorrect Invoices for undercharges on "Paid" traffic will be prepared separately for items for which (a) the forwarding railway is responsible for the collection of undercharges and (b) the destination railway is responsible for the collection of undercharges.

The Through Statements of Incorrect Invoices relating to "Undercharges" and "Overcharges" on "To-Pay" invoices and "Undercharges" on "Paid" invoices for the collection of which the destination railway is responsible, should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office not later than ~~27th~~ of the following month and the related invoices, arranged in the serial order of the entries in the statements of Incorrect Invoices, should be sent ~~not later than the 5th of the second following month in case it is not possible to send the same~~ along with the statements of Incorrect Invoices. In the case of Statements of Incorrect Invoices relating to "Undercharges" and "Overcharges" on "To-Pay" Invoices and "Undercharges" on "Paid" invoices for which the destination railway is responsible in respect of any "Station to" should be grouped at one place. Similarly, incorrect statement for undercharges on "Paid" traffic for which the forwarding railway is responsible in respect of one "Station from" should be grouped

A monthly statement, (Revised para 2325) showing undercharges / overcharges (if any) detected at the time of checking of invoices will be issued from checking section of TA Branch for both "Paid" and "To-Pay" traffic.

In the case of Through traffic, the statements of Incorrect Invoices for undercharges on "Paid" traffic will be prepared separately for items for which (a) the forwarding railway is responsible for the collection of undercharges and (b) the destination railway is responsible for the collection of undercharges.

The Statements relating to "Undercharges" and "Overcharges" on "*To-Pay*" invoices and "Undercharges" on "Paid" invoices for the collection of which the destination railway is responsible, should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office not later than **15th** of the following month and the related invoices, arranged in the serial order of the entries in the statements of undercharges, should be sent along with the statements. In the case of Statements of "Undercharges" and "Overcharges" against invoices for which the destination railway is responsible in respect of any "Station to" should be grouped at one place. Similarly, for undercharges on "Paid" & 'To-pay' traffic for which the forwarding railway is responsible in respect of one "Station from" should be grouped together.

2327	<p>The items of undercharges appearing in the Monthly Statements of Incorrect Invoices relating to Local traffic should be verified in the Accounts office with the Machine prepared abstracts returned by the destination stations to see if the undercharges have been accounted for therein. If not, or if the undercharge accounted for in the Machine prepared Abstracts is less than that appearing in the Statement of Incorrect Invoices, Error Sheet, as due, should be issued against the station responsible after checking the accuracy of the undercharge with reference to the relevant invoice. Similar action should be taken in the case of Monthly Statements of Incorrect Invoices relating to Through traffic also except that no verification with the Machine prepared Abstracts would be necessary in respect of undercharges on Through Outward Paid traffic for the realization of which the forwarding railway is responsible and necessary debits should in such cases, be raised by the forwarding Railway Accounts Office against the forwarding Stations concerned after checking the accuracy of the undercharges with reference to the relevant invoices.</p>	<p>A monthly statement, (Revised para 2326) showing undercharges / overcharges (if any) detected at the time of checking of invoices will be issued from checking section of TA Branch for both "Paid" and "To-Pay" traffic</p> <p>The items of undercharges appearing in the above Statement relating to <i>Local traffic</i> should be verified in the Accounts office with the Machine Prepared Abstracts returned by the destination stations to see if the undercharges have been accounted for therein. If not, or if the undercharge accounted for in the Machine prepared Abstracts is less than that appearing in the above Statement, Error Sheet, as due, should be issued against the station responsible after checking the accuracy of the undercharge with reference to the relevant invoice.</p> <p>Similar action should be taken in the case of above Statement relating to Through traffic also except that no verification with the Machine prepared Abstracts would be necessary in respect of undercharges on <i>Through Outward Paid traffic</i> for the realization of which the forwarding railway is responsible and necessary debits should in such cases, be raised by the forwarding Railway Accounts Office against the forwarding Stations concerned after checking the accuracy of the undercharges with reference to the relevant invoices.</p>
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2328	<p>When undercharges are detected by and recovered at the receiving stations in respect of prepaid traffic, these stations take debit for the undercharged amounts and account for such undercharges in the returns submitted to the Accounts Office. Particulars of such undercharges relating to Through traffic should be advised by the receiving Railway Accounts Office to the forwarding Railway Accounts Office to enable the latter to withdraw the debit, if any, raised in this connection against the forwarding stations. This procedure is applicable to cases in which undercharges are debitable against the forwarding stations in terms of Para 1811-CM.</p>	<p>When undercharges are detected by and recovered at the receiving stations in respect of prepaid traffic, these stations take debit for the undercharged amounts and account for such undercharges in the returns submitted to the Accounts Office. Particulars of such undercharges relating to Through traffic should be advised by the receiving Railway Accounts Office to the forwarding Railway Accounts Office to enable the latter to withdraw the debit, if any, raised in this connection against the forwarding stations. This procedure is applicable to cases in which undercharges are debitable against the forwarding stations in terms of Para 1811-CM.</p>
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2329	<p>. In the case of Overcharges of Rupees twenty-five and above appearing in the' Monthly Statements of Incorrect Invoices relating to Local traffic and Through Outward Paid traffic, Lists of Voluntary Refunds of Overcharges should be prepared by the Accounts Office in accordance with the procedure described in Paragraph <u>2401</u> and sent, after necessary check with the relevant invoices, to the Commercial Department after ensuring that no item is included in these lists for which an Overcharge sheet has already been certified or Refund List has been passed. In the case of Through Outward "To-Pay" traffic, the Statements of Incorrect Invoices of Overcharges of Rupees twenty-five and above should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office along with the relevant accounts foils of invoice (or copies thereof) to enable that office to take similar action.</p> <p>To guard against duplicate refund, a remark to the effect that the item has been included in the List of Voluntary Refunds should be recorded in the Statement of Incorrect Invoices and the relevant Machine prepared Abstracts/Paid Statements.</p>	<p>In the case of Overcharges appearing in the' statement of undercharges & overcharges(statement of incorrect invoices as generated after checking of invoices on system (in-house or CRIS based Para 2326 revised) relating to Local traffic and Through Outward Paid traffic, Lists of Voluntary Refunds of Overcharges should be prepared by the Accounts Office in accordance with the procedure described in Paragraph <u>2401</u> and sent, after necessary check with the relevant invoices, to the Commercial Department after ensuring that no item is included in these lists for which an Overcharge sheet has already been certified or Refund List has been passed. In the case of Through Outward "To-Pay" traffic, the statement of undercharges & overcharges (as generated after checking of invoices on system as per Para 2326 revised) and above said list of Voluntary Refunds should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office along with the relevant accounts foils of invoice (or copies thereof) to enable that office to take similar action.</p>
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Outward Machine prepared Abstracts. On the basis of the information contained in the punched cards, Outward Abstracts are prepared on Machines, Monthly, in the following form, entries in respect of one "Station to" being grouped at one place :

OUTWARD ABSTRACT

Month	Station to	Station from	Via	Commodity No.	R.R. No.	No. of Wagons
1	2	3	4	5	6	7

Charged weight	Actual weight handled by	invoiced freight	Over charges	Under charges
8	9	10	11	12

The totals in the Machine prepared Abstracts will be given for each "Station to" and page numbering will also be done on these Abstracts on Machines. The transactions for each "Station to" will be printed on separate sheets. The Machine Abstracts for Local traffic will be prepared in triplicate, one copy to be retained in the Accounts Office

Outward Machine Prepared Abstract (MPA) -On the basis of the information of received invoices available in system (in-house or CRIS based), Monthly Outward Abstracts are prepared, in the following form, Entries in respect of one "Station to" being grouped at one place.

MONTHLY OUTWARD ABSTRACT

Month	Station to	Station from	Via	Commodity No.	R.R. No.	No. of Wagons
1	2	3	4	5	6	7
Charged weight	Actual weight handled by		Invoiced freight		Over charges	Under charges
	Railway	Owner	Paid	To-pay		
8	9		10		11	12

The totals in the Machine Prepared Abstracts will be given for each "Station to" and page numbering will also be done on these Abstracts. The transactions for each "Station to" will be printed on separate sheets. The Machine Prepared Abstracts for Local traffic will be prepared in triplicate, one copy to be retained in the Accounts Office and the other two copies to be sent to the destination stations concerned, through Couriers, so as to reach all the stations by the 15th of the following month. In the case of Through traffic, the Machine Prepared Abstracts are prepared in quadruplicate, separately for each destination railway and each Division on that railway. Two copies of Through Machine Prepared Abstracts should be sent by the forwarding railway to the each destination railway by the 11th of the following month along with a covering list (in duplicate) indicating the Code No. of "Station to", its name and the number of sheets of abstracts for each "Station to". The destination railway should return one copy of the covering list acknowledging receipt of the abstracts. The forwarding railway should watch this acknowledgement.

MPAs are also generated from system Report, indicating type of traffic for inward traffic from other zones, Destination Railways should prepare Machine Prepared Abstracts at the receiving stations concerned to enable necessary checks. The receiving Railway Accounts Office should ensure this and watch over account of To-pay charges, realization of which is the responsibility of the destination station/Railway. Local Paid statement can also be used for checking of

~~Each and every invoice booked from each station will be listed in this statement wherein the following details will be printed :-~~

~~(A) The name of the originating station, its code number and the month of issue will be printed at the top of the statement.~~

~~(B) (1) Station to Numerical Code.~~

~~(2) R.R. No.~~

~~(3) Invoice Index. No.~~

~~(4) Commodity code~~

~~(5) No. of wagons~~

~~(6) Station freight~~

~~(7) Calculated freight~~

~~(8) Actual weight~~

~~(9) Charged weight~~

~~(10) Indication to show the following details :-~~

~~(a) Paid traffic~~

~~(b) Incorrect Invoice~~

~~(c) Consignment booked by as "Sender's weight accepted"~~

~~(d) Handled by owner/railway~~

Paid Statements - Each and every RR booked from each station will be listed in this statement generated by system (in-house or CRIS based). The total Paid' freight shown in the Paid Statement should be utilized in the Accounts Office for the check of debit in the Balance sheet under the head "Goods Outward Paid, Local/Through".

(A) The name of the originating station, its code number and the month of issue will be printed at the top of the statement.

(B) (1) Station to- Numerical Code.

(2) R.R. No.

(3) Invoice Index. No.

(4) Commodity code

(5) No. of wagons

(6) Station freight

(7) Calculated freight

(8) Actual weight

(9) Charged weight

(10) Indication to show the following details :

(a) Paid traffic

(b) Incorrect Invoice

(c) Consignment booked "Sender's weight accepted

(d) Handled by owner/railway

(e) Consignment booked against credit notes

(f) Booked on owner's risk/railway risk

(C) Totals of the following fields :

(i) Station freight: paid/to-pay


(ii) Calculated freight :paid/to pay separately

(iii) actual weight

(iv) Charged weight

will be printed at the end of the statement.

2332	The total actual weight handled by "Railway" and by "Owners" as appearing in the Paid Statement for each "Station from "should be used for checking Handling Bills at the originating end.	The total actual weight handled by "Railway" and by "Owners" as appearing in the Paid Statement for each "Station from "should be used for checking Handling Bills at the originating end.
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To guard against omission by forwarding stations to account for some paid invoices by not sending the Accounts foils of such paid invoices to the Accounts Office, a check on the continuity of paid invoices and account of Paid Invoice Books supplied to the Booking Stations etc., should be exercised in the Accounts Office. For this purpose, a Register should be maintained in the following form showing commencing and closing numbers of printed machine numbers of Paid Invoice Books supplied and the printed machine numbers of paid invoices issued, each month, by each station etc. as shown in the Paid Statement: 

Form A. 2333

REGISTER SHOWING THE PRINTED MACHINE NUMBERS OF PAID INVOICE BOOKS SUPPLIED TO THE STATIONS AND ACCOUNTAL OF PAID INVOICES IN THE PAID STATEMENT

Name _____ of

Station 

Paid Invoice Books supplied to the station			Printed Machine number of Paid invoices issued each month			A n d S e t t i n g
I n d e n t i f i c a t i o n	M e n s u r e m e n t	P r i n t e d M a c h i n e N u m b e r	Mon th	Mon th	Mon th	
						-

Apportionment of Through Goods Earnings.

Subject to provisions of para 2311 to 2314 ante, apportionment of through goods earnings should be made on the following general principles:

(i) The Zonal Railways performing terminal and transshipment operations should, in the first instance, be credited with the amount at the following rates:

(a) Transshipment operations. At the public tariff rates for transshipment charges;

(b) Terminal operations. At the rates prescribed by the Railway Board from time to time.

(ii) The residual freight earnings should be apportioned amongst the individual Zonal Railways on the basis of distance involved on the respective system;

(iii) In cases where traffic originates or terminates at a joint station or junction or traffic it transhiped at the break of gauge transshipment point situated at a junction station, financial adjustment in earnings should be made separately, taking into account the total traffic dealt with at the joint stations (terminal or transshipment point) by calculating the credit/debit at the rate of terminal/ transshipment charges levied on public traffic.

Note. In cases of diversions of a

The net result due to each railway on Through Outward Goods traffic should be worked out by the Accounts Office on the basis of Apportionment statement (advised by nominated agency CRIS/RITES etc.) by deducting freight "To-Pay" at each receiving railway from its share and by deducting "Paid" freight from the share due to the forwarding railway. In the case of cross traffic, the intermediate railway will get full share as worked out as no "Paid " or "To-Pay " freight is collected by the intermediate railway.

For apportionment, if actual carried route is different from booked route, actual carried route should be considered. In case, of traffic terminating in the month after the month of generation of invoice, necessary adjustment should be done in the apportionment results of the next month (terminating month of traffic) and net results worked out accordingly.

The net results as worked out above should be advised by each forwarding Railway Accounts Office, to the other Railway Accounts Offices concerned, so as to reach them by the end of the following month.

permanent nature, consisting of definite identifiable stream of traffic, adjustment should be made annually so that the financial position of the Railway concerned is correctly represented. However, meticulous calculations involving time and labour should be avoided and broad estimates should be made by taking representative samples. In other cases including those where consignees choose a different route, no meticulous re-adjustment need be made.

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The actual apportionment of earnings will be made on the machines. The Machine Section will furnish to the Accounts Office a statement showing each railway's share on Through Outward "Paid" and "To Pay" Goods traffic as also railway-wise share of "Other charges" creditable to each railway. The net result due to each railway on Through Outward Goods traffic should be worked out by the Accounts Office on the basis of

this statement by deducting freight "To-Pay" at each receiving railway from its share and by deducting "Paid" freight from the share due to the forwarding railway. In the case of cross traffic, the intermediate railway will get full share as worked out on Machines as no "Paid" or "To-Pay" freight is collected by the intermediate railway. An example as to how the net results will be worked out on Through Outward Goods traffic of, say, Northern Railway is given below: ♦

-	Total Freight		Railway's share including "Other charges" on Outward Traffic		Net due to Railway
	Paid	To pay	Railway share	Share	
From Northern Railway to Eastern Railway	-	100	40	40	40

From Northern Railway to Western Railway.	-	150	West ern Railway	200	West ern Railway	500
From Northern Railway to Central Railway.	-	200	Central Railway	170	Central Railway	300
From Northern Railway to North Eastern Railway.	-	130	North Eastern Railway	150	North Eastern Railway	200
From Northern Railway to Eastern, Western, Central and North Eastern Railway.	180	-	North Eastern Railway	100	North Eastern Railway	800
-	-	-	-	-	-	440
-	-	-	-	-	-	440

The net results as

	<p>worked out above should be advised by each forwarding Railway Accounts Office, telegraphically, to the other Railway Accounts Offices concerned, so as to reach them by the end of the following month.</p>	
2335	<p>The forwarding Railway Accounts Office should furnish to the other Railway Accounts Offices, statements showing the figures of total "Paid" freight, total "To-Pay" freight, total share of earnings including cross traffic, "other charges and net results, every month, in a separate communication immediately after the despatch of telegraphic advice of net results of apportionment (Paragraph 2334) to enable the other Railways to conduct periodical review of earnings.</p>	<p>The forwarding Railway Accounts Office should furnish to the other Railway Accounts Offices, statements showing the figures of total "Paid" freight, total "To-Pay" freight, total share of earnings including cross traffic, "other charges and net results, every month, to enable the other Railways to conduct periodical review of earnings.</p>

2336	<p>Labour Department</p> <p>Central Cesses (L.D.C.C.)—◆The forwarding Railway Accounts Office concerned should, on the basis of L.D.C.C. statements prepared on Machines, communicate to each receiving Railway Accounts Office, the figures of "Labour Department Central Cesses" relating to Through Outward "To-Pay" Money Coal traffic split up into:◆—</p> <p>(a) Rescue Excise duty ;</p> <p>(b) Labour Welfare Fund cess.—</p> <p>The receiving Railway Accounts Office should take action to make payment of the cess charges for 'To-Pay' Money Coal traffic to the authorities concerned on the basis of this statement.—</p> <p>Similarly, the forwarding Railway Accounts Office should take action to make necessary payment of Cess charges, to the authorities concerned in respect of Through Outward 'Paid' and Local 'To-Pay' and 'Paid' Money Coal traffic on the basis of the related L.D.C.C. statement received from the Machine Section.—</p>	To be Deleted
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2337	<p>Receipt of Machine prepared Abstracts from destination stations.◆ The destination stations are required to compare the entries in the Local/Through Machine Prepared Abstracts received by them with those in the relevant Delivery Book as per procedure laid down in Paras 2020 to 2033-CM and return one copy of the Machine Prepared Abstracts to the Accounts Office along with the Goods Balance Sheet. The changes made in the Local/Through Machine Prepared Abstracts by the destination stations as a result of this comparison should be checked completely with reference to the relevant records viz. Invoices etc. available in the Accounts Office reference being made, where necessary, to the forwarding Railway Accounts Office in the case of through traffic. It should also be compared with reference to the copy of Machine Prepared Abstracts retained in the Accounts Office in the case of Local Traffic and the Third copy of Machine Prepared Abstracts received from the forwarding railway in the case of through Traffic (see para 2330) to ensure that there is no discrepancy in accountal otherwise also. Appropriate action should be taken for any irregularities, etc. coming to notice as a result of this check.</p>	<p>Receipt of Machine prepared Abstracts from destination stations.</p> <p>The destination stations are required to compare the entries in the Local/Through Machine Prepared Abstracts obtained by them from system (in-house or CRIS based) and checked with those in the relevant Delivery Book as per procedure laid down in Paras 2020 to 2033-CM and return one copy of the Machine Prepared Abstract to the Accounts Office along with the Goods Balance Sheet. The changes made in the Local/Through Machine Prepared Abstracts by the destination stations as a result of this comparison should be checked completely with reference to the relevant records viz. Invoices etc. available in the Accounts Office reference being made, where necessary, to the forwarding Railway Accounts Office in the case of through traffic. It should also be compared with reference to the copy of Machine Prepared Abstracts in the Accounts Office. Appropriate action should be taken for any irregularities, recovery of under charges etc. coming to notice as a result of this check.</p>
2338	<p>In the case of undercharges due to error in description and/or weight discovered by the stations as a result of check of invoices at destination, the stations are required to attach the original invoices or copies thereof, indicating full particulars of undercharges, to the Machine Prepared Abstract to be returned to the Accounts Office (Paragraph 2024-CM). The accuracy of the undercharges</p>	<p>In the case of undercharges due to error in description and/or weight discovered by the stations as a result of check of invoices at destination, the stations are required to attach the original invoices or copies thereof, indicating full particulars of undercharges, to the Machine Prepared Abstract to be returned to the Accounts Office (Paragraph 2024-CM). The accuracy of the undercharges detected by the stations in all such cases should be checked by the Account Office with reference to the related Local /Through invoice.</p>

	detected by the stations in all such cases should be checked by the Account Office with reference to the related Local /Through invoice.	
2339	Check of Refunds made by Stations. ♦ The procedure for the check of Lists of Refunds of Overcharges relating to Goods traffic (COM/R-12) allowed by stations at the time of delivery of goods has been laid down in Paragraphs 2403 to 2405 .	To be deleted as the station has no power for refund.
2340	Refund of Unclaimed Overcharges. ♦ The procedure for the refund of Overcharges amounting to Rs. 25 of more relating to Goods traffic has been laid down in Paragraphs 2401 and 2402 .	Revision of Chapter No. XXIV on Refund of unclaimed overcharges and check of refund lists overcharge sheets and compensation claims has been entrusted to ECOR.
2341	Check of Overcharge Sheets. ♦ The procedure for the check of Overcharge Sheets relating to Public Claims and Clearance of Station Outstandings in connection with Goods traffic has been laid down in Paragraphs 2406 to 2412 .	Revision of Chapter No. XXIV on Refund of unclaimed overcharges and check of refund lists overcharge sheets and compensation claims has been entrusted to ECOR.
2342	Check of Compensation Claims. ♦ The procedure for the check of Compensation claims relating to Goods traffic has been laid down in Paragraphs 2413 and 2414 .	Revision of Chapter No. XXIV on Refund of unclaimed overcharges and check of refund lists overcharge sheets and compensation claims has been entrusted to ECOR.

Check of Wharfage and Demurrage Returns. ♦ The totals of the 'Amount' column in all returns of wharfage charges (COM/W6) Revised and demurrage charges (COM/D-14 Revised) should be checked completely and it should be ensured that the amount accounted for therein agrees with the amount taken to debit in the Station Balance Sheet. Thereafter a complete check of not less than five percent returns should be made. The particular returns to be checked each month will be selected by the Accounts Officer. These returns should be checked to see that. ♦

(1) the return is complete in every respect as per columns provided;

(2) the date given in the column "Goods available for delivery" is the date of unloading and not the date after deducting the free time allowance;

(3) the "number of hours/days for which demurrage/wharfage is due" has been calculated in accordance with the Tariff Rules;

(4) the "amount due" has been correctly charged in accordance with the rules in the Goods Tariff;

(5) when wharfage and demurrage charges have been foregone, an authority signed by a competent officer of the Traffic Department is forthcoming and all conditions attaching to the remission of demurrage and wharfage have been fulfilled;

(6) the "amount foregone agrees with the sanction of the competent authority and the "amount collected" is correct;

(7) the charges are brought to account in the return for the month in which the consignment is delivered or otherwise disposed of and not in a subsequent month;

Check of Wharfage and Demurrage Returns. ♦ The totals of the 'Amount' column in all returns of wharfage charges (COM/W6) Revised and demurrage charges (COM/D-14 Revised) should be checked completely and it should be ensured that the amount accounted for therein agrees with the amount taken to debit in the Station Balance Sheet. Thereafter a complete check of not less than five percent returns should be made. The particular returns to be checked each month will be selected by the Accounts Officer. These returns should be checked to see that. ♦

(1) the return is complete in every respect as per columns provided;

(2) the date given in the column "Goods available for delivery" is the date of unloading and not the date after deducting the free time allowance;

(3) the "number of hours/days for which demurrage/wharfage is due" has been calculated in accordance with the Tariff Rules;

(4) the "amount due" has been correctly charged in accordance with the rules in the Goods Tariff;

(5) when wharfage and demurrage charges have been foregone, an authority signed by a competent officer of the Traffic Department is forthcoming and all conditions attaching to the remission of demurrage and wharfage have been fulfilled;

(6) the "amount foregone agrees with the sanction of the competent authority and the "amount collected" is correct;

(7) the charges are brought to account in the return for the month in which the consignment is delivered or otherwise disposed of and not in a subsequent month;

(8) demurrage, wharfage or storage charges have been taken into account in respect of consignments transferred to the Lost Property Office; and

When any short charges or other irregularities are discovered, necessary error sheets should be issued against the stations concerned

2344	<p>Check of Crane Charges. ♦A statement of crane charges giving the information detailed in Paragraph 1530-CM is submitted by stations monthly when cranes are utilized to handle consignments required under Tariff rules to be loaded and unloaded by owners. This return should be checked to see that♦</p> <p>(1) the charges have been levied in accordance with the rates prescribed in the Goods Tariff, and</p> <p>(2) when a crane has been brought from another station, haulage charges have been recovered for the distance from and to the station from which the crane has been brought. Haulage charges are recoverable even if the crane is not utilized after being brought from the other station.</p>	<p>Check of Crane Charges. A statement of crane charges giving the information detailed in Paragraph 1530-CM is submitted by stations monthly when cranes are utilized to handle consignments required under Tariff rules to be loaded and unloaded by owners. This return should be checked to see that♦</p> <p>(1) the charges have been levied in accordance with the rates prescribed in the Goods Tariff, and</p> <p>(2) when a crane has been brought from another station, haulage charges have been recovered for the distance from and to the station from which the crane has been brought. Haulage charges are recoverable even if the crane is not utilized after being brought from the other station.</p>
2345	<p>Statement showing the use of Travelling Crane Charges. - Stations at which travelling cranes are stabled are required to furnish to the Accounts Office a monthly statement in Form COM/C. 42 Revised showing movements of the cranes during the month. The accuracy of charges collected and accounted for by the stations using the cranes in their Statements of Crane charges (Paragraph 2344) should be checked with reference to this statement.</p>	<p>Statement showing the use of Travelling Crane Charges. -Stations at which travelling cranes are stabled are required to furnish to the Accounts Office a monthly statement in Form COM/C. 42 Revised showing movements of the cranes during the month. The accuracy of charges collected and accounted for by the stations using the cranes in their Statements of Crane charges (Paragraph 2344) should be checked with reference to this statement.</p>
2346	<p>Check of Siding Statements. - The haulage charges for wagons put into and taken out of a siding are not shown in invoices but station keep a record of all such wagons in the Register of Siding (COM/S.3 Revised). A copy of this Register is submitted monthly to the Accounts Office.</p>	<p>Check of Siding Statements. -The haulage charges for wagons put into and taken out of a siding are not shown in invoices but station keep a record of all such wagons in the Register of Siding (COM/S.3 Revised). A copy of this Register is submitted monthly to the Accounts Office. When no wagon is placed on a siding, the station concerned is required to send a "Nil" Return. The copy of the Register sent by the station should be checked to see that :</p>

	<p>When no wagon is placed on a siding, the station concerned is required to send a "Nil" Return. The copy of the Register sent by the station should be checked to see that :</p> <p>(1) the charges have been correctly calculated in accordance with the rates provided for in the agreement;</p> <p>(2) in cases where charges are leviable separately for the inward and the outward movement of the wagon, charges have been levied for each operation;</p> <p>(3) the rule regarding minimum charges, if any, prescribed in the agreement, has been observed;</p> <p>(4) in case of detention to wagons beyond the free time allowed for loading and unloading, demurrage charges have also been levied in accordance with the prescribed Tariff rates; and</p> <p>(5) the amount shown in the siding statement has been correctly taken to debit in the Station Balance Sheet for the month.</p>	<p>(1) the charges have been correctly calculated in accordance with the rates provided for in the agreement;</p> <p>(2) in cases where charges are leviable separately for the inward and the outward movement of the wagon, charges have been levied for each operation;</p> <p>(3) the rule regarding minimum charges, if any, prescribed in the agreement, has been observed;</p> <p>(4) in case of detention to wagons beyond the free time allowed for loading and unloading, demurrage charges have also been levied in accordance with the prescribed Tariff rates; and</p> <p>(5) the amount shown in the siding statement has been correctly taken to debit in the Station Balance Sheet for the month.</p>
2347	<p>When a siding is used with the sanction of the General Manager of the Railway, by a department, firm or merchant other than the one for whom it was originally constructed, it should be seen that stations concerned submit separate statements for each user and each statement should be checked in the Accounts Office in the usual manner.</p>	<p>When a siding is used with the sanction of the General Manager of the Railway, by a department, firm or merchant other than the one for whom it was originally constructed, it should be seen that stations concerned submit separate statements for each user and each statement should be checked in the Accounts Office in the usual manner.</p>

2348	A record of all siding charges recovered should be kept in a register provided for the purpose in the Accounts Office to examine, at the end of the year, the general position of the sidings as regards their being financially remunerative .	A record of all siding charges recovered should be kept in a register provided for the purpose in the Accounts Office to examine, at the end of the year, the general position of the sidings as regards their being financially remunerative.
2349	'Money Coal' traffic. ♦ The checks etc. prescribed in this Chapter for Local/Through Goods Traffic equally apply to Local/Through 'Money Coal' Traffic.	To be deleted
2350	Check of Out/City Booking Agency Bills. ♦ The procedure for the check of Out/City Booking Agency Bills has been laid down in Chapter XXV .	Revision of Chapter No. XXV on Check of Out/City Booking Agency Bills. have been entrusted to NR.
2351	Check and Accounting of Terminal Tax. ♦ The procedure for the check and accounting of Terminal Tax on Goods Traffic has been prescribed in Chapter XXVI .	Check and Accounting of Terminal Tax. The procedure for the check and accounting of Terminal Tax on Goods Traffic has been prescribed in Chapter XXVI.
2352	Non-revenue traffic booked on Railway Material Consignment Notes and Coal and Petrol traffic booked under 'Weight Only' system — The procedure laid down in this Chapter does not apply to non-revenue traffic like Railway Materials booked on Railway Material Consignment Notes and Coal and Petrol traffic booked under "weight only" system.	To be deleted as the same is not in vogue.

Chapter XXIV Refund of Unclaimed Overcharges and

Para No.(1)	Existing Para (2)	Proposed changes
2401	<p>Refund of Unclaimed Overcharges:- <u>Overcharges</u>, either coaching or goods amounting to Rs. 25 or more not claimed at the time of delivery nor subsequently claimed, which are discovered in the Accounts Office not later than six months after the money has been collected, should be listed under stations which respectively collected the freight. Care should be taken to see that no item is included in the list for which an Overcharge Sheet (COM/O. 7 Revised) has already been certified vide Paragraph 2406 or Refund List (COM/R. 12 Revised) has been passed vide Paragraph 2403. Separate lists should be made out, in duplicate, for each station and sent to the Claims Office. As, in the case of entries made in these lists no overcharge returns are required to be submitted, great care should be taken to enter the amounts clearly and this should be done both in figures and words. Suitable remarks in regard to the item having been included in the statement of unclaimed overcharges should be given against the relevant entry of Invoice/Parcels Way-Bill etc. in the connected Return to prevent the possibility of refund being made more than once in connection with the same transaction.</p>	<p>Refund of Unclaimed Overcharges:- <u>Overcharges</u>, either coaching or goods, above the limit as prescribed from time to time, not claimed at the time of delivery nor subsequently, which are discovered in the Accounts Office not later than six months after the money has been collected, should be listed under stations which respectively collected the freight. Care should be taken to see that no item is included in the list for which an Overcharge Sheet (COM/O. 7 Revised) has already been certified vide Paragraph 2406 or Separate lists should be made out, in duplicate, for each station and sent to the Claims Office. As, in the case of entries made in these lists no overcharge returns are required to be submitted, great care should be taken to enter the amounts clearly and this should be done both in figures and words. Suitable remarks in regard to the item having been included in the statement of unclaimed overcharges should be given against the relevant entry of Invoice/Parcels Way-Bill etc. in the connected Return to prevent the possibility of refund being made more than once in connection with the same transaction.</p>
2402	<p>The Claims Office will ask the Station Masters concerned to intimate:</p> <ul style="list-style-type: none"> (i) the full names and addresses of the parties who are entitled to the refund; (ii) the freight collected in cash or by credit note; or through E-payment and (iii) whether the refund was allowed at the time of delivery of goods or not. <p>If on receipt of this information, the refund is found to be due, a Pay Order for the amount will be sent to the party concerned under a registered cover, the particulars of the Pay Order being intimated to the Accounts Officer through the list mentioned in Paragraph 2409 (See also Paragraph 2733).</p>	<p>The Claims Office will ask the Station Masters concerned to intimate:</p> <ul style="list-style-type: none"> (i) the full names and addresses of the parties who are entitled to the refund; (ii) the freight collected in cash or by credit note; or through E-payment. <p>If on receipt of this information, the refund is found to be due, an Overcharge Sheet is prepared by Claims Office and sent to Traffic Accounts office for certification. Thereafter, a Pay Order for the certified amount will be sent to Traffic Accounts Office for arranging payment to the Customer.</p>
2403	<p>Check of Refunds made by Stations. Lists of Refunds of <u>Overcharges</u> (COM/R. 12 Revised) allowed by stations at the time of delivery of goods/parcels are received in the Accounts Office</p>	<p>This para should be deleted.</p>

	<p>accompanied by the related Invoices/ copies of Parcels Way-Bills. Such Invoices/ Parcels Way-Bills should, in the first instance, be completely checked and thereafter the Lists of Refunds compared with the checked Invoices/Parcels Way-Bills. The overcharge should be passed if found correct. A note as to the overcharge having been refunded should be made against relevant entry in the Inwards Machine Abstracts/ 'To Pay' Parcels Abstracts in order to obviate the possibility of duplicate and erroneous refunds being granted.</p>	
2404	<p>In checking the Refund Lists (COM/R. 12 Revised), it should further be seen that.</p> <ol style="list-style-type: none"> (1) the Invoice/Way-Bill, in connection with which therefund is made, has been accounted for by the station in its Returns; (2) the amount of "freight charged" and other particulars entered in the lists, agree with those shown in the connected invoice/Way-Bills ; (3) the amount refunded does not exceed the correct amount of overcharge. If more has been refunded, the excess should be debited against the station through an error sheet ; (4) against every item in the list, there is a formal acknowledgement of the consignee or his authorised agent in English or in Hindi or if in any other language, has been rendered into English or Hindi. The signature of the Station Master or that of the Chief Goods/Parcels Clerk should also appear at the foot of the form; and (5) the refunds are such as the Station Master is authorised to allow at the time of delivery (vide Paragraph 2158-CM). If the list included any refunds for which an Overcharge Sheet is necessary (vide Paragraph 2161-CM), such refunds should not be passed unless these are certified by the Traffic; Officer. 	. This para should be deleted.
2405	The amount for which each refund list is passed should be recorded in the Accounts encasement in figures as well as in words.	To be deleted as refund of overcharges should not be allowed by the station.
2406	<p>Check of Overcharge Sheets.:- In the case of an overcharge due to:-</p> <ol style="list-style-type: none"> (i) error in weight, description or routing of traffic; or (ii) error in rate, classification or computation of freight claimed after delivery of goods etc; or (iii) amount twice paid, <p>an Overcharge Sheet (COM/0.7 Revised) is prepared by the Claims Office and submitted to the Accounts Office for certification before issuing a Pay Order in favour of the person entitled to the</p>	<p>Check of Overcharge Sheets.:- In the case of an overcharge due to:-</p> <ol style="list-style-type: none"> (i) error in weight, distance or routing of traffic; or (ii) error in rate(base freight, discount, rebate other charges, etc.) classification or computation of freight claimed after delivery of goods etc; or (iii) amount twice paid, <p>an Overcharge Sheet (COM/0.7 Revised) is prepared by the Claims Office and submitted to the Accounts</p>

<p>refund. Overcharge Sheets received for certification should be checked to see that.</p> <p>(1) they contain all the information required by the form;</p> <p>(2) the particulars shown therein agree with those in the related Invoice/Parcels Way-Bill etc.</p> <p>(3) in the case of Overcharge Sheet on account of error in weight.</p> <p>(i) full details of reweighment are given on the reverse of the Overcharge Sheet;</p> <p>(ii) where the result of reweighment has been communicated by the forwarding or other station, such Station Master's letter or telegram admitting the overcharge accompanies the Overcharge Sheet,</p> <p>(iii) the correct weight has been certified by the responsible Traffic Officer on the Overcharge Sheet;</p> <p>(4) where the Overcharge is the result of an error in description or routing of traffic, the correct description of the goods etc. or the correct route has been certified by the Traffic Officer on the Overcharge Sheet;</p> <p>(5) in the case of goods not specifically mentioned in the Goods Tariff issued by the Indian Railway Conference Association, regarding which doubt exists as to the class chargeable, the correct classification has been certified by a competent</p>	<p>Office for certification before issuing a Pay Order in favour of the person entitled to the refund. Overcharge Sheets received for certification should be checked to see that.</p> <p>(1) they contain all the information required by the form;</p> <p>(2) the particulars shown therein agree with those in the related Invoice/Parcels Way-Bill etc.</p> <p>(3) in the case of Overcharge Sheet on account of error in weight.</p> <p>(i) full details of weighment are given on the reverse of the Overcharge Sheet;</p> <p>(ii) where the result of weighment has been communicated by the forwarding or other station, such Station Master's letter or telegram admitting the overcharge accompanies the Overcharge Sheet,</p> <p>(iii) the correct weight has been certified by the responsible Traffic Officer on the Overcharge Sheet;</p> <p>(iv) In case of an Overcharge sheet for an invoice booked under SWA, Claim's office should furnish particulars of weighment and realisation of penl freight, if any.</p> <p>(v) in case, the consignment is not weighed anywhere, certification of Commercial authority to this effect is furnished.</p> <p>(vi) The prescribed PCC if any, considering the type of route, Commodity, Wagon type and the date of loading should be certified and furnished by the Commercial authority.</p> <p>(vii) Punitive charges for overloading as per extant rule have been correctly levied.</p> <p>Note: - The weighment sheet duly signed by the weighbridge clerk of the weighbridge where weighment has been taken is to be enclosed.</p>
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officer of the Traffic Department;

(6) the charges have been calculated on the basis of particulars given in the "should be" column of Overcharge Sheet as checked with the related Invoice/Parcels Way Bill etc. vide clause (2) above and are correct;

(7) where the conditions applying to the rates charged in the "should be" column require the loading and unloading by Owners, a remark appears on the Overcharge Sheet that this condition has been fulfilled;

(8) where alternative Owner's Risk rate is quoted and the charges in the "should be" column of the Overcharge Sheet have been calculated at the Owner's Risk rate, the related Invoice/Parcels Way-Bill etc. does not bear the remark "Railway Risk rate elected and Sender given a certificate".

(9) the amount proposed to be refunded is equal to the difference between the amounts shown in the "charged" and "should be" columns.

(10) where demurrage and wharfage charges have been foregone, the Overcharge Sheet has been certified by the. competent Traffic authority;

(11) the Overcharge has been claimed within six months from the date of payment or the date of delivery of such Goods at the destination station whichever is later; except for amount twice paid in which case it should be seen that the claim has been made within 3 years from the date on which the second payment was made; and

(12) the Overcharge Sheet does not relate to an item already included in the list of Unclaimed Overcharges of Rs. 25 and over (Paragraph 2401).

Note (1) In the case of overcharges upto a limit of Rs. 300 both in respect of local and through traffic, refunds will be granted without prior certification by the Accounts Department. The Overcharge Sheets after payment will be forwarded to the Accounts

(4) where the Overcharge is the result of an error in description or routing of traffic, the correct description of the goods etc. or the correct route has been certified by the Traffic Officer on the Overcharge Sheet;

(5) Goods not otherwise classified are to be charged at the prescribed composite class according to type of wagons i.e open, covered, flat etc. Accordingly the correctness of class charged is to be seen.

(6) the charges have been calculated on the basis of particulars given in the "should be" column of Overcharge Sheet as checked with the related Invoice/Parcels Way Bill etc. vide clause (2) above and are correct;

(7) where the conditions applying to the rates charged in the "should be" column require the loading and unloading by Owners, a remark appears on the Overcharge Sheet that this condition has been fulfilled;

(8) where Commodities placed under owners risk (OR) , if charged at railway risk (RR), necessary charges have been realised.

(9) the amount proposed to be refunded is equal to the difference between the amounts shown in the "charged" and "should be" columns.

(10) where demurrage and wharfage charges have been foregone, the Remission Cum Pay Order (RCPO) has been certified by the. competent Traffic authority; [Form No. COM/R-17A (revised)]

(11) the Overcharge has been claimed within six months from the date of payment or the date of delivery of such Goods at the destination station whichever is later; except for amount **paid/collected more than once** in which case it should be seen that the claim has been made within 3 years from the date on which the second payment was made; and

(12) the Overcharge Sheet does not relate to an item already included in the list of Unclaimed Overcharges

Department for post-check.

(2) The post-check of refunds above will be exercised as follows : Amount	Percentage of check to be exercised
(i) Upto Rs. 25	No check
(ii) Above Rs. 25 and upto Rs. 75	10 per cent
(iii) Above Rs. 75 and upto Rs. 150	20 per cent
(iv) Above Rs. 150 and upto Rs. 300.	50 per cent

above the limit as prescribed from time to time (Paragraph 2401).

(13) In case of Overchargesheet of Container traffic, the following checks are to be conducted:-

(i) Haulage charges for loaded containers (both for notified commodities/ un-notified Commodities) have been correctly charged.

(ii) Haulage charges for empty containers/empty flats/half loaded/emptyflats have been correctly charged.

(iii) In case of Rail owned Terminal, Terminal Access charges both for Inward/Outward container traffic has been charged correctly.

(iv) Other charges such as Development charges, Punitive charges for overloading and misdeclaration found after weighment if any has been correctly levied or collected.

(v) Applicable Service Tax has been collected.

2407

The amount of "freight actually collected" as shown in the Overcharge Sheet should be verified from the documents indicated below.

Traffic	Documents
Goods Outwards 'Paid'	Paid statement.
Goods Inwards To-Pay'	Machine Abstracts.
Parcels Outwards 'Paid'	Accounts copy of the Paid Parcels Cash Book
Parcels Inwards 'To-Pay'	Parcels Inwards 'To-Pay' Abstracts.

A suitable remark in regard to an overcharge Sheet having been certified should be made against the relevant entry in the Returns etc. to prevent the possibility of a second claim in respect of the same transaction being passed.

Modification proposed by WR

2408	<p>The certified Overcharge Sheets, after the accounts certification, should be returned to the Traffic Department for arranging the issue of necessary Pay Orders in favour of the persona entitled to the refund. The amounts and other necessary particulars of the Overcharge Sheets passed in the Accounts Office should be recorded in a register maintained for the purpose, to keep a watch over outstanding claims. A similar register should also be maintained to record all Overcharge Sheets relating to post-check.</p> <p>Note. On Railways where the refund is arranged by the Accounts Office, the certified Over- Charge sheets will not be returned to the Traffic Department but will be retained in the Accounts Office for arranging payment to the persons entitled to the refund</p>	No Change
2409	<p>The Traffic Officer issuing Pay Orders is required to send, monthly, to the Accounts Office a list of all Pay Orders issued by him. These lists should be checked in the Accounts Office with reference to the entries in the Register of Overcharge Sheets mentioned in the preceding paragraph and a note as to the number and date of the Pay Order kept in the Register against the relevant entry. The Traffic Officer should be advised of any Pay Orders, which have not been received from the stations.</p>	No Change
2410	<p>Overcharge Sheets relating to Station Outstanding. The circumstances in which Overcharge Sheets may be certified by stations to clear outstandings against them are stated in Chapter IX and XVIII of the Indian Railway Commercial Manual. Overcharge Sheets for the clearance of outstandings against stations on account of consignments lost, stolen, destroyed or sold or over-carried from other Railways and in respect of demurrage and wharfage charges foregone or remitted, require to be certified by a competent officer of the Traffic Department.</p>	No Change
2411	<p>The instructions laid down in Paragraphs 2406 and 2407 regarding the check of Over-charge Sheets relating to public claims apply generally to the Overcharge Sheets submitted for the clearance of station outstandings. Besides the checks enumerated therein, the Overcharge Sheets pertaining to the clearance of station outstandings should be further checked to see. :</p> <ol style="list-style-type: none"> (1) that when an Invoice/Parcels Way-Bill is issued to a wrong station or when a consignment is delivered short of destination or diverted or reconsigned to some other station, the particulars of the fresh Invoice/Parcels Way-Bill issued by the Forwarding station to the correct destination have been given in the "should be" column of Overcharge sheet and the same has been accounted for in the related Return; (2) that if two Invoices/Parcels Way-Bills have been issued to the same station in connection with the same consignment, 	No Change

	<p>the particulars of both the Invoices/Parcels Way-Bills agree;</p> <p>(3) that in the case of an Invoice/Parcels Way-Bill, issued Paid instead of "To-Pay "or vice-versa, it has been accounted for the in the relevant Returns as originally issued;</p> <p>(4) that in every case the Overcharge Sheet is signed by both the forwarding and the receiving stations;</p> <p>(5) that Overcharge Sheets are not submitted for-</p> <p>(a) Invoices/Parcels Way-Bills accounted for more than once by the stations;</p> <p>(b) charges due at a rebooking station;</p> <p>(6) that no Overcharge Sheet is received for "free" Invoices/Paresis Way Bills issued in connection with Goods/ Parcels etc. over carried or transferred to the Lost Property Office; and</p> <p>(7) that in the case of consignments sold, the amount and particulars of remittance of sale proceeds have been given; the latter should be verified in the Accounts Office.</p>							
2412	<p>Record of Specimen Signatures. -Specimen signatures of Traffic Officers authorized to sign Overcharge Sheets in respect of both refunds and outstandings will be supplied to the Accounts Office by the Chief Commercial Superintendent. These should be pasted in a register and on receipt of an Overcharge Sheet in the Accounts Office, it should be seen that the signature on the Overcharge Sheet agrees with that recorded in the register.</p>	No Change						
2413	<p>Check of Compensation Claims. Claims for compensation to relating Goods , Coaching and the connected Pay Orders should be checked by the Traffic Accounts Office in the manner and to the extant indicated below :-</p> <table border="1" data-bbox="267 1648 862 1978"> <tr> <td data-bbox="267 1648 332 1942">(i)</td> <td data-bbox="332 1648 568 1942"> <p>Compensation claims (other than decretal cases) for value of Rs.75000/- and above in each case.</p> </td> <td data-bbox="568 1648 862 1942"> <p>All claims should be subject to prior internal check for certification of admissibility and each connected order should be checked to see that the amount tallies with that already certified.</p> </td> </tr> <tr> <td data-bbox="267 1942 332 1978">(ii)</td> <td data-bbox="332 1942 568 1978">(a) Claims for</td> <td data-bbox="568 1942 862 1978">100% post check of</td> </tr> </table>	(i)	<p>Compensation claims (other than decretal cases) for value of Rs.75000/- and above in each case.</p>	<p>All claims should be subject to prior internal check for certification of admissibility and each connected order should be checked to see that the amount tallies with that already certified.</p>	(ii)	(a) Claims for	100% post check of	No Change
(i)	<p>Compensation claims (other than decretal cases) for value of Rs.75000/- and above in each case.</p>	<p>All claims should be subject to prior internal check for certification of admissibility and each connected order should be checked to see that the amount tallies with that already certified.</p>						
(ii)	(a) Claims for	100% post check of						

	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;">amount fo Rs.10,000/- and above in each decreetal case and Rs.10,000/- and above but below Rs. 75,000/- each in other cases.</td> <td style="width: 50%; padding: 5px;">pay orders.</td> </tr> <tr> <td style="padding: 5px;">(b) All claims of value below Rs. 10,000/-</td> <td style="padding: 5px;">100% post check of pay order received on any two working days in a month as selceted by Accounts Officer not below the Junior Administrative Rank.</td> </tr> </table> <p style="text-align: center; margin-top: 10px;">The results of the post check vide (ii) above should be put up every month to the concerned Head of Department by the Branch Accounts Office.</p>	amount fo Rs.10,000/- and above in each decreetal case and Rs.10,000/- and above but below Rs. 75,000/- each in other cases.	pay orders.	(b) All claims of value below Rs. 10,000/-	100% post check of pay order received on any two working days in a month as selceted by Accounts Officer not below the Junior Administrative Rank.	
amount fo Rs.10,000/- and above in each decreetal case and Rs.10,000/- and above but below Rs. 75,000/- each in other cases.	pay orders.					
(b) All claims of value below Rs. 10,000/-	100% post check of pay order received on any two working days in a month as selceted by Accounts Officer not below the Junior Administrative Rank.					
2414	<p>The nature of checks to be exercised in connection with the compensation claims if indicated below. These instructions are, however, by no means exhaustive and may be supplemented by detailed instructions considered necessary by the Financial Adviser and Chief Accounts Officer.</p> <ol style="list-style-type: none"> (1) that the claim is supported by original documents as required under the rules, (2) that the claim has been lodged within a period of six months from the date of entrustment of goods to the railway administration to which the goods are entrusted for carriage or to the railway administration on whose railway, the destination lies or the loss, destruction, damage or deterioration occurs, and verified properly by Commercial Department and the claimant's title established. (3) that particulars of booking and the name of the consignee or consignor (claimant) are correct and verified by the Traffic Department. (4) that complete enquiries have been made to establish railway's liability for loss or damage, (5) that in the case of damage, full details of assessment of damage, such as beejuck rate, market rate, percentage of damages, are given by the Commercial Department. (6) that the quantum of compensation is such 	No Change.				

as to place the receiver of the compensation more or less in the same position in which he would have been but for the circumstances which brought about the necessity for Compensation.

(7) that 'to-pay' freight charges and wharfage/demurrage wherever due, have been deducted from the amount of claim settled.

(8) that the amount of compensation proposed to be paid have been correctly determined.

(9) that the original Railway Receipt has been surrendered by the party and it has been cancelled to prevent double payment.,

(10) that legal advice has been taken in cases presenting peculiar features and that payment is advised to be made as per legal opinion.

(11) that the incidence of the claim as between railways has been correctly determined and allocated under Conference Rules,

(12) that disciplinary action, where necessary, against the staff at fault has been taken, and

(13) that the claim has been sanctioned by the competent authority.

Chapter –XXV

Check of Out/City Booking Agencies/JTBS/YTSK Bills

Part (A)

Para No (1)	Existing Para (2)	Text of Para Recommended after Review by WR (4)																		
2501	<p>Check of Out/City Booking Agency Bills. ♦ In cases where agreements with the Out/ City Booking Agents provide for the submission of bills of cartage charges, the Out/City Booking Agents submit, monthly, to the Accounts Office separate bills for Local/Through forwarded and received traffic as mentioned below :♦</p> <p>Outward Passenger traffic, Local/Through (COM./O. 4 Revised);</p> <p>Inward Passenger traffic, Local/Through (COM./O. 1 Revised);</p> <p>Outward Luggage/Parcels/Goods traffic, Local/Through (COM./O. 5 Revised);</p> <p>Inward Luggage/Parcels/Goods traffic, Local/Through (COM./O. 2 Revised); and</p> <p>Wharfage on Goods/Parcels/Luggage (COM./O. 3 Revised).</p>	<p>Check of Out/City Booking/JTBS/YTSK and Other Agency Bills. ♦ In cases where agreements with the Out/ City Booking/JTBS/YTSK or any other such Agents provide for the submission of bills of cartage charges, the Out/City Booking Agents submit, monthly, to the Accounts Office separate bills for Local/Through forwarded and received traffic as mentioned below :♦</p> <p>Outward Passenger traffic, Local/Through (COM./O. 4 Revised);</p> <p>Inward Passenger traffic, Local/Through (COM./O. 1 Revised);</p> <p>Outward Luggage/Parcels/Goods traffic, Local/Through (COM./O. 5 Revised);</p> <p>Inward Luggage/Parcels/Goods traffic, Local/Through (COM./O. 2 Revised); and</p> <p>Wharfage on Goods/Parcels/Luggage (COM./O. 3 Revised).</p>																		
2502	<p>These bills should be checked in the Accounts Office with reference to the documents indicated below:</p> <table border="1" data-bbox="250 1528 824 1919"> <thead> <tr> <th>Traffic</th> <th></th> <th>Documents with which Bills to be checked</th> </tr> </thead> <tbody> <tr> <td>Passenger Outward</td> <td>Local</td> <td>Local Passenger Classifications for Printed Tickets, Local Returns of Blank Paper Tickets and Local Excess Fare Returns.</td> </tr> <tr> <td>Passenger Outward</td> <td>Through</td> <td>Through Passenger Classifications for Printed Tickets, Through Returns of Blank Paper Tickets and Local Excess Fare Returns.</td> </tr> </tbody> </table>	Traffic		Documents with which Bills to be checked	Passenger Outward	Local	Local Passenger Classifications for Printed Tickets, Local Returns of Blank Paper Tickets and Local Excess Fare Returns.	Passenger Outward	Through	Through Passenger Classifications for Printed Tickets, Through Returns of Blank Paper Tickets and Local Excess Fare Returns.	<p>These bills should be checked in the Accounts Office with reference to the documents indicated below: ♦</p> <table border="1" data-bbox="867 1570 1386 1976"> <thead> <tr> <th>Traffic</th> <th></th> <th>Documents with which Bills to be checked</th> </tr> </thead> <tbody> <tr> <td>Passenger Outward</td> <td>Local</td> <td>Local Passenger Classifications for Printed Tickets, Local Returns of Blank Paper Tickets, and Local Excess Fare Returns, and computerized ticketing system.</td> </tr> <tr> <td>Passenger Outward</td> <td>Through</td> <td>Through Passenger Classifications for Printed Tickets, Through Returns of Blank Paper Tickets, and</td> </tr> </tbody> </table>	Traffic		Documents with which Bills to be checked	Passenger Outward	Local	Local Passenger Classifications for Printed Tickets, Local Returns of Blank Paper Tickets, and Local Excess Fare Returns, and computerized ticketing system.	Passenger Outward	Through	Through Passenger Classifications for Printed Tickets, Through Returns of Blank Paper Tickets, and
Traffic		Documents with which Bills to be checked																		
Passenger Outward	Local	Local Passenger Classifications for Printed Tickets, Local Returns of Blank Paper Tickets and Local Excess Fare Returns.																		
Passenger Outward	Through	Through Passenger Classifications for Printed Tickets, Through Returns of Blank Paper Tickets and Local Excess Fare Returns.																		
Traffic		Documents with which Bills to be checked																		
Passenger Outward	Local	Local Passenger Classifications for Printed Tickets, Local Returns of Blank Paper Tickets, and Local Excess Fare Returns, and computerized ticketing system.																		
Passenger Outward	Through	Through Passenger Classifications for Printed Tickets, Through Returns of Blank Paper Tickets, and																		

Passenger Inward.	Local	Local. Passenger Classifications for Printed Tickets, Local Returns of Blank Paper Tickets and Local Excess Fare Returns of the issuing Station			Local Excess Fare Returns., and computerized ticketing system
Passenger Inward	Through	Report No. 8-A received from other railways in the case of through Passenger traffic (Printed Series), and collected tickets in the case of Blank Paper Tickets and Excess Fare traffic.	Passenger Inward.	Local	Local. Passenger Classifications for Printed Tickets, Local Returns of Blank Paper Tickets, and Local Excess Fare Returns of the issuing Station, and computerized ticketing system
Luggage Outward	Local	Local Outward Luggage Returns.	Passenger Inward	Through	Report No. 8-A received from other railways in the case of through Passenger traffic (Printed Series), and collected tickets in the case of Blank Paper Tickets, and Excess Fare traffic., and computerized ticketing system
Luggage Outward	Through	Through Outward Luggage Returns.	Luggage Outward	Local	Local Outward Luggage Returns.
Luggage Inward	Local	Local Luggage /Excess Fare Returns of the Issuing Stations.	Luggage Outward	Through	Through Outward Luggage Returns.
Luggage Inward	Through	Duplicate copies of Luggage Returns received from the Forwarding Railway Accounts Offices.	Luggage Inward	Local	Local Luggage /Excess Fare Returns of the Issuing Stations.
Parcel Outward	Local/Through	Inward 'Paid' and Inwards 'To-Pay' Parcels Abstracts and the related 'Paid' and 'To-Pay' Parcels Way-Bills (Guard's foils) received from the destination stations in the case of Local traffic and from the receiving Railway Accounts Offices in the case of Through traffic.	Luggage Inward	Through	Duplicate copies of Luggage Returns received from the Forwarding Railway Accounts Offices.
Parcel Inwards.	Local/Through	Inwards 'To-Pay' and Inwards 'Paid' Abstracts and the related 'To-Pay' and 'Paid' Parcels Way-Bills (Guard's foils) received from the Out/City Booking Agency.	Parcel Outward.	Local/Through	Inward 'Paid' and Inwards 'To-Pay' Parcels Abstracts and the related 'Paid' and 'To-Pay' Parcels Way-Bills (Guard's foils) received from the destination stations in the case of Local traffic and from the receiving Railway Accounts Offices in the case of Through traffic.
Goods Outward	Local/Through	Local/Through Outward Abstracts and Summaries received from the Out/City Booking Agency after the same are checked with the Checked Accounts foils of Invoices.	Parcel Inwards	Local/Through	Inwards 'To-Pay' and Inwards 'Paid' Abstracts and the related 'To-Pay' and 'Paid' Parcels Way-Bills (Guard's foils) received from the Out/City Booking or any such agency.
Goods Inwards.	Local/Through	Local/Through Machine Abstracts received from the Out/City Booking Agency except that the correctness of the cartage charges will be checked independently with reference to the rate as per the Agreement.	Goods Outward.	Local/Through	Local/Through Outward Abstracts and Summaries received from the Out/City Booking Agency or any such agency. after the same are checked with the Checked Accounts foils of Invoices.
Wharfage on Goods / Parcels / Luggage	---	Checked Goods/Coaching Wharfage Returns of the Out-Agency and serving station.	Goods Inwards	Local/Through	Local/Through Machine Abstracts received from the

		<table border="1"> <tr> <td>.</td> <td>gh</td> <td>Out/City Booking Agency or any such agency except that the correctness of the cartage charges will be checked independently with reference to the rate as per the Agreement.</td> </tr> <tr> <td>Wharfage on Goods / Parcels / Luggage.</td> <td>---</td> <td>Checked Goods/Coaching Wharfage Returns of the Out-Agency and serving station.</td> </tr> </table>	.	gh	Out/City Booking Agency or any such agency except that the correctness of the cartage charges will be checked independently with reference to the rate as per the Agreement.	Wharfage on Goods / Parcels / Luggage.	---	Checked Goods/Coaching Wharfage Returns of the Out-Agency and serving station.
.	gh	Out/City Booking Agency or any such agency except that the correctness of the cartage charges will be checked independently with reference to the rate as per the Agreement.						
Wharfage on Goods / Parcels / Luggage.	---	Checked Goods/Coaching Wharfage Returns of the Out-Agency and serving station.						
2503	<p>During the course of check of these bills, it should be seen that:</p> <p>(i) the charges are in accordance with the rates and conditions laid down in the agreement executed with the Out/City Booking Agent ;</p> <p>(ii) if any amounts in connection with wrong, short or late accountal of Invoices/ Parcels Way-Bills are due from the Out/City Booking Agent, these are deducted from the Bill for the month ; and</p> <p>(iii) in no case an Out/City Booking Agent is paid for traffic not accounted for either by the forwarding or by the receiving station.</p> <p>Necessary remarks should be given in the relevant Returns regarding the Out/City Booking Agency bills having been passed to guard against claim being paid more than once in connection with the same transaction.</p>	<p>During the course of check of these bills, it should be seen that:</p> <p>(i) the charges are in accordance with the rates and conditions laid down in the agreement executed with the Out/City Booking/JTBS/YTSK or any such Agent ;</p> <p>(ii) if any amounts in connection with wrong, short or late accountal of Invoices/ Parcels Way-Bills are due from the Out/City Booking /JTBS/YTSK or such Agent, these are deducted from the Bill for the month ; and</p> <p>(iii) in no case an Out/City Booking/JTBS/YTSK or such Agent is paid for traffic not accounted for either by the forwarding or by the receiving station .Necessary remarks should be given in the relevant Returns regarding the Out/City Booking JTBS/YTSK or such Agency bills having been passed to guard against claim being paid more than once in connection with the same transaction.</p>						
2504	<p>. It should be seen that the outstandings against the Out-Agent as shown in the Balance Sheet do not exceed the amount of his security deposit. If they exceed, necessary recovery should be made from the Out-Agent's bill. If the increase in outstandings is of a permanent nature, the fact should be brought to the notice of the General Manager for consideration of the desirability of increasing the amount of security to be deposited by the Out-Agent.</p>	<p>It should be seen that the outstanding against the Out-Agent Agency as shown in the Balance Sheet do not exceed the amount of his security deposit. If they exceed, necessary recovery should be made from the Out-agent's bill. If the increase in outstanding is of a permanent nature, the fact should be brought to the notice of the General Manager for consideration of the desirability of increasing the amount of security to be deposited by the Out-Agent/Agency.</p>						
2505	<p>The checked total of the bill for Through traffic should be carried and added to the checked total of the bill for local traffic and payment of the entire amount arranged. The bills are received from Out/City Booking Agents in duplicate. One copy should be recorded in the Accounts Office and the other returned to the Out/City Booking Agent showing the amount passed for payment.</p>	<p>The checked total of the bill for Through traffic should be carried and added to the checked total of the bill for local traffic and payment of the entire amount arranged. The bills are received from Out/City Booking/JTBS/YTSK or such Agent showing the amount passed for payment.</p>						
2506	<p>Preparation of Out/City Booking Agency Division Sheets.</p> <p>Where the agreement with the Out/City Booking Agent does not require the submission of Bills, Division</p>	<p>Preparation of Out/City Booking Agency Division Sheets. –Where the agreement with the Out/City booking /JTBS/YTSK or such Agent does not require the submission of Bills, Division Sheets separately for each kind of traffic will be prepared</p>						

	Sheets separately for each kind of traffic will be prepared by the Accounts Office, each month, from the related checked documents showing Out/City Booking Agency proportion of freight etc. realized on all traffic booked to or from the Out/City Booking Agency. The monthly payments to be made to the Out/City Booking Agents will be based on these Division Sheets.	by the Accounts Office, each month, from the related checked documents showing Out/City Booking Agency proportion of freight etc. realized on all traffic booked to or from the Out/City Booking Agency. The monthly payments to be made to the Out/City Booking agents will be based on these Division Sheets.
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Part (B)

NR has proposed footnote 1 to 7 for JTBS/YTSK. The remarks against each are given below:-

Item No.	Footnote Proposed by NR	Text of Para Recommended after Review by WR
1	Detail of advance money deposit by JTBS/YTSK to be sent to Traffic Accounts office with daily & monthly cash summary.	Detail of advance money deposit by JTBS/YTSK to be sent to Traffic Accounts office with daily & monthly cash summary.
2	Statement of commission accrued and retain by JTBS/YTSK submitted to Traffic Accounts Office with B/Sheet.	Statement of commission accrued and retain by JTBS/YTSK submitted to Traffic Accounts Office with B/Sheet <p style="color: red;">"The statement of commission accrued and retained by JTBS/YTSK will be checked to ensure:-</p> <p style="color: red;">(i) Commission/Service Charges per passenger as per rate notified by Railway from time to time on booking of UTS/PRS tickets has been correctly charged.</p> <p style="color: red;">(ii) The rate of service charge prescribed for cancellation of ticket is correct.</p> <p style="color: red;">The share of Railways in the amount of commission/service charge has been correctly accounted for in the Balance Sheet of the serving station."</p>
3	Continuity statement of each month to be sent to Traffic Accounts Office.	Continuity statement of each month to be sent to Traffic Accounts Office. <p style="color: red;">" The continuity check should be done in Traffic Accounts Office, for break in continuity CBS/CRS should give reasons, in absence of which necessary debits should be raised against serving station"</p>
4	All cancelled tickets which are cancelled by station sent to Traffic Accounts Office along with reports on daily and monthly basis.	All cancelled tickets which are cancelled by station sent to Traffic Accounts Office along with reports on daily and monthly basis.
5	For the purpose of the adjustment of accounts ,the licensee shall submit to Traffic accounts, New Delhi within the five working days after the close of each 10days period, accounts showing particulars of ticket issued during the period and also similar statement will be produced by PRS cum UTS system with code of the licensee and sent to accounts office ,NDLS. Discrepancies and item in dispute shall be adjusted after the two statement have been cross checked. If	For the purpose of the adjustment of accounts ,the licensee shall submit to Traffic accounts, of concerned railway within the five working days after the close of each 10days period, accounts showing particulars of ticket issued during the period and also similar statement will be produced by PRS cum UTS system with code of the licensee and sent to accounts office, of concerned zonal railway . Discrepancies and

	there is no traffic during any 10days period, a nil statement showing the closing number of tickets on hand will be sent to the accounts office.	item in dispute shall be adjusted after the two statement have been cross checked. If there is no traffic during any 10days period, a nil statement showing the closing number of tickets on hand will be sent to the accounts office.
6	The separate report to show the amounts deposit and sale of ticket counter –wise and passenger classification for the privately owned terminals must be signed by the authorized licensee and his authorized signatory(ies) and be submitted regularly by CBS in traffic accounts office .The signatures of the licensee and his authorized signatory (ies) must be available in the office of DY CAO/TA New Delhi.	The separate report to show the amounts deposit and sale of ticket counter –wise and passenger classification for the privately owned terminals must be signed by the authorized licensee and his authorized signatory(ies) and be submitted regularly by CBS in traffic accounts office .The signatures of the licensee and his authorized signatory (ies) must be available in the Traffic Accounts Office of concerned Zonal Railway.
7	TIA will inspect the JTBS/YTSK according to the instruction issued by railway board/ TIA manual time to time.	TIA will inspect the JTBS/YTSK according to the instruction issued by railway board/ TIA manual time to time.

Chapter –XXVI

Check of Terminal Tax on Goods and Parcels

Para No (1)	Existing Para (2)	Proposed (4)								
2601	Check and Accounting of Terminal Tax. ♦The rules governing the collection of Terminal Taxes on rail-borne goods and parcels traffic and the documents required to be submitted by the stations in connection therewith are given in Paras 1236 to 1238 of the Indian Railway Commercial Manual. The checks exercised in the Accounts Office on these documents relating to Local/ Through traffic are given in the following paragraphs.	Check and Accounting of Terminal Tax. The rules governing the collection of Terminal Taxes on rail-borne goods and parcels traffic and the documents required to be submitted by the stations in connection therewith are given in Paras 1236 to 1238 of the Indian Railway Commercial Manual. The checks exercised in the Accounts Office on these documents relating to Local/ Through traffic are given in the following paragraphs.								
2602	The Terminal Tax Receipts (COM/T. 4 Revised) are machine-numbered. It should be seen that the counterfoils of all the Receipts issued by a station during the month have been duly submitted to the Accounts Office and that when a Receipt is cancelled, it is submitted to the Accounts Office complete in all foils (except block or record foil) with the reasons for cancellation written across the form over the signature of the Station Master.	The Terminal Tax Receipts (COM/T. 4 Revised) are machine-numbered. It should be seen that the counterfoils of all the Receipts issued by a station during the month have been duly submitted to the Accounts Office and that when a Receipt is cancelled, it is submitted to the Accounts Office complete in all foils (except block or record foil) with the reasons for cancellation written across the form over the signature of the Station Master.								
2603	It should be seen that all the Receipts issued during a month, irrespective of the month to which the transactions relate, have been correctly accounted for in the Statements of Terminal Tax (COM/T. 5 Revised) and that the rates charged for different commodities shown in the statements are in accordance with the authorised schedule of rates (Paragraph 1236-CM). The total of the statements should agree with the debit taken to account by the station in its Balance Sheet	It should be seen that all the Receipts issued during a month, irrespective of the month to which the transactions relate, have been correctly accounted for in the Statements of Terminal Tax (COM/T. 5 Revised) and that the rates charged for different commodities shown in the statements are in accordance with the authorised schedule of rates (Paragraph 1236-CM). The total of the statements should agree with the debit taken to account by the station in its Balance Sheet								
2604	If an overcharge or undercharge is discovered, a suitable remark should be made against the entry in the Terminal Tax Statement. In case of undercharges, amounts should be entered in a register to be provided for the purpose and error sheets issued to stations for recovery of the amounts.	If an overcharge or undercharge is discovered, a suitable remark should be made against the entry in the Terminal Tax Statement. In case of undercharges, amounts should be entered in a register to be provided for the purpose and error sheets issued to stations for recovery of the amounts								
2605	The Terminal Tax statements submitted by the stations should be compared with the documents indicated below: <table border="1" data-bbox="212 1787 786 1971" style="margin-left: auto; margin-right: auto;"> <tr> <td align="center">Traffic</td> <td align="center">Documents with which to be compared</td> </tr> <tr> <td align="center">Goods</td> <td align="center">Accounts foils of Invoices received from the forwarding stations.</td> </tr> </table>	Traffic	Documents with which to be compared	Goods	Accounts foils of Invoices received from the forwarding stations.	The Terminal Tax statements submitted by the stations should be compared with the documents indicated below: <table border="1" data-bbox="829 1787 1352 1971" style="margin-left: auto; margin-right: auto;"> <tr> <td align="center">Traffic</td> <td align="center">Documents with which to be compared</td> </tr> <tr> <td align="center">Goods</td> <td align="center">Accounts foils of Invoices received from the forwarding</td> </tr> </table>	Traffic	Documents with which to be compared	Goods	Accounts foils of Invoices received from the forwarding
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	<table border="1"> <tr> <td>Outward</td> <td></td> </tr> <tr> <td>Goods Inwards</td> <td>Invoice foils received from the destination stations after ensuring that all the invoices appearing in the Machine Abstracts have been received.</td> </tr> <tr> <td>Parcels Outward 'Paid'</td> <td>Accounts foils of 'Paid' Parcels Way-Bills received from the forwarding stations.</td> </tr> <tr> <td>Parcels Outward 'To-Pay'</td> <td>Outward 'To-Pay' Parcels Abstracts.</td> </tr> <tr> <td>Parcels Inwards 'Paid'</td> <td>Guard's foils of Parcels Way-Bills received from the destination stations.</td> </tr> <tr> <td>Parcels Inwards 'To-Pay'</td> <td>The statements received from a percentage of Tax collecting stations (the percentage to be fixed by the Accounts Officer) should be compared with the Guard's foils of 'To-Pay' Parcels Way-Bills received from the destination stations. The statements of the remaining stations should be compared with the Inwards To Pay Parcels Abstracts.</td> </tr> </table> <p>The Invoices/Parcels Way-Bills/abstracts should be checked into the Terminal Tax statements and not vice versa. It should be seen that all the Invoices/Parcels Way-Bills with their commodities and weight are correctly accounted for in the Terminal Tax Statements. Any irregularities detected should be noted in the Terminal Tax statements and appropriate action taken immediately.</p>	Outward		Goods Inwards	Invoice foils received from the destination stations after ensuring that all the invoices appearing in the Machine Abstracts have been received.	Parcels Outward 'Paid'	Accounts foils of 'Paid' Parcels Way-Bills received from the forwarding stations.	Parcels Outward 'To-Pay'	Outward 'To-Pay' Parcels Abstracts.	Parcels Inwards 'Paid'	Guard's foils of Parcels Way-Bills received from the destination stations.	Parcels Inwards 'To-Pay'	The statements received from a percentage of Tax collecting stations (the percentage to be fixed by the Accounts Officer) should be compared with the Guard's foils of 'To-Pay' Parcels Way-Bills received from the destination stations. The statements of the remaining stations should be compared with the Inwards To Pay Parcels Abstracts.	<table border="1"> <tr> <td>Outward</td> <td>stations.</td> </tr> <tr> <td>Goods Inwards</td> <td>Invoice foils received from the destination stations after ensuring that all the invoices appearing in the Machine Abstracts have been received.</td> </tr> <tr> <td>Parcels Outward 'Paid'</td> <td>Accounts foils of 'Paid' Parcels Way-Bills received from the forwarding stations.</td> </tr> <tr> <td>Parcels Inwards 'Paid'</td> <td>Guard's foils of Parcels Way-Bills received from the destination stations.</td> </tr> </table> <p>The Invoices/Parcels Way-Bills/abstracts should be checked into the Terminal Tax statements and not vice versa. It should be seen that all the Invoices/Parcels Way-Bills with their commodities and weight are correctly accounted for in the Terminal Tax Statements. Any irregularities detected should be noted in the Terminal Tax statements and appropriate action taken immediately.</p>	Outward	stations.	Goods Inwards	Invoice foils received from the destination stations after ensuring that all the invoices appearing in the Machine Abstracts have been received.	Parcels Outward 'Paid'	Accounts foils of 'Paid' Parcels Way-Bills received from the forwarding stations.	Parcels Inwards 'Paid'	Guard's foils of Parcels Way-Bills received from the destination stations.
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2606	<p>Check of Items exempted from Terminal Tax. Invoices/Parcels Way-Bills in respect of which no Terminal Tax has been recovered should be checked with the exemption certificates or list of exempted articles furnished by the local authority, as the case may be. In the case of consignments rebooked to other stations, it should be seen that-suitable remarks showing the particulars of the rebooking Invoices/Parcels Way-Bills are given on the statement as an explanation for the non-collection of Terminal Tax.</p>	<p>Check of Items exempted from Terminal Tax. Invoices/Parcels Way-Bills in respect of which no Terminal Tax has been recovered should be checked with the exemption certificates or list of exempted articles furnished by the local authority, as the case may be. In the case of consignments rebooked to other stations, it should be seen that-suitable remarks showing the particulars of the rebooking Invoices/Parcels Way-Bills are given on the statement as an explanation for the non- collection of Terminal Tax.</p>																				
2607	<p>Monthly Accounts of Terminal Tax. A monthly, general summary should be prepared showing the total collections of Terminal Tax remitted during the month for both Local and Through traffic. An</p>	<p>Monthly Accounts of Terminal Tax. A monthly, general summary should be prepared showing the total collections of Terminal Tax remitted during the month for</p>																				

	<p>enfacement showing the station and accounts figures, difference, commission due to the railway and the net amount payable to the local authority concerned, should be endorsed on the back of the summary. The difference between the station figures accounted for in the Balance Sheet and in the Terminal Tax statements, respectively should be dealt with in the usual manner by the issue of error sheets, or by reference to the station in case of excess accountal in the Station Balance Sheet. Pay Orders for amounts payable to the local authorities will be prepared by the Accounts Office and payment will be arranged through the Chief Cashier.</p>	<p>both Local and Through traffic. An enfacement showing the station and accounts figures, difference, commission due to the railway and the net amount payable to the local authority concerned, should be endorsed on the back of the summary. The difference between the station figures accounted for in the Balance Sheet and in the Terminal Tax statements, respectively should be dealt with in the usual manner by the issue of error sheets, or by reference to the station in case of excess accountal in the Station Balance Sheet. Pay Orders for amounts payable to the local authorities will be prepared by the Accounts Office and payment will be arranged through the Chief Cashier.</p>
2608	<p>Proforma Account of Commission on Terminal Tax. At the close of the financial year, a <i>proforma account</i> should be prepared, showing the receipts on account of commission and the expenditure incurred on the collection of Terminal Tax. If the expenditure exceeds receipts, the fact should be brought to the notice of the General Manager for considering the desirability of raising the rate of commission.</p>	<p>Proforma Account of Commission on Terminal Tax. At the close of the financial year, a <i>proforma account</i> should be prepared, showing the receipts on account of commission and the expenditure incurred on the collection of Terminal Tax. If the expenditure exceeds receipts, the fact should be brought to the notice of the General Manager for considering the desirability of raising the rate of commission.</p>

CHAPTER XXVII- CHECK OF STATION BALANCE SHEET

Para No.	Existing Codal Para	Proposed changes
2701	The Station Balance Sheets, which are prepared separately for Coaching and Goods transactions in the form prescribed for the purpose by each Railway Administration, are the 'personal accounts' of the Station Master.	The Station Balance Sheets, which are prepared separately for Coaching (<i>UTS & PRS</i>) and Goods transactions in the form prescribed for the purpose by each Railway Administration, are the 'personal accounts' of the CBS, CRS, CGS & Station Master .
2702	The check of the Station Balance Sheet in the Accounts Office mainly consists in bringing the figures of the various traffic earnings into accord with the corresponding figures in the connected Returns in which the transactions have been initially brought to account and which are checked independently in the manner indicated in the previous chapters. Traffic receipts which are accounted for directly in the Station Balance Sheets without having been included in subsidiary Returns such as miscellaneous receipts, are checked with the original Cash Transmit Notes of Miscellaneous Receipts (COM/C.11 Revised) received daily in the Accounts Office in support of the debit entries. The main headings of the Balance Sheets and the Account documents and Returns with which these are checked are given in the charts below.	No Change
2702 (a) Coaching Balance Sheet - Debits	1. Opening Balance- Closing balance of the Balance Sheet for the previous month.	No Change
	2. Local Passengers Ordinary Printed Ticket – Machine Tabulation of total fares for Local traffic.	2. UTS – Monthly details of transactions in UTS Summery Statement. (M-9)
	3. Local Blank Paper tickets including Platform tickets, excess in booking etc., etc.- Return of Local Blank Paper tickets (Appendix VII/C-CM).	No Change
	4.. Local Excess Fares- Local Excess Fare Return (COM/R. 19 Revised).	No Change

	5. Local Luggage – Return of Local Luggage.	Local Luggage – Statements generated by PMS.
	6. Local animals and birds etc.- Return of Local animals and birds etc. (COM./L. 24 Revised).	No Change
	7.Local Government passengers, baggage etc- Return of Local Government passengers, baggage etc. (COM/P. 21 Revised).	No Change
	8. Local parcels outwards 'Paid'- Local outwards Paid parcels Cash Book	No Change
	9. Local Parcels To-Pay	To be deleted.
	10. Local motor-cars, carriages and boats etc. outwards 'Paid'. - Local outwards motor-cars, carriages and boats etc. Summaries,	No Change
	11. Local Motor Cars, Carriages and Boats, etc Inwards To-Pay.	To be deleted.
	12. Through Passengers Ordinary Printed Ticket – Machine Tabulation of total fares for Local traffic.	2. UTS – Monthly details of transactions in M-9 Statement.
	13. Through Blank Paper tickets. - Return of Through Blank Paper tickets (apendix VII/C-CCM).	No Change
	14. Through Excess fares- Through Excess fares Return (COM/R.19 Revised).	No Change
	15. Through Luggage – Return of Through Luggage.	Through Luggage – Statements generated by PMS.
	16. Through animals and birds etc - Return of Through animals and birds etc	No Change
	17. Through Government passengers, baggage etc. - Return of Through Government passengers, baggage etc	No Change
	18. Through parcels outwards “Paid” - Through parcels outwards “Paid” parcels Cash Book	No Change
	19. Through Parcels To-Pay	To be deleted.
	20. Through motor-cars, carriages and boats etc. outwards ‘Paid’ - Through motor-cars, carriages and	No Change

	boats etc. outwards 'Paid' summaries	
	21. Through Motor Cars, Carriages and Boats, etc Inwards To-Pay.	To be deleted
	22.. Left luggage, demurrage and wharfage - Left luggage, demurrage and wharfage return	No Change
	23. Sundaries. - . Cash Transmit Notes of Miscellaneous Receipt	No Change
	24. Telegraph Charges	To be deleted.
	25.Terminal Tax. - Statement of Terminal Tax	No Change
	26. Error Sheets and Disallowances - Register of Error Sheets and list of errors.	No Change
	To be introduce	27. Retiring Room charges – Monthly Statement.
	To be introduce	28. Halt Earnings – Monthly Statement.
	To be introduce	29. TTE / TC Remittance – Monthly Statement.
	To be introduce	30. Cancellation / Clerkage Charges – Monthly statement.
	To be introduce	31. Service Tax – Monthly Service charge statement.
2702 (a) Coaching Balance Sheet - Credits	1. Cash - Cash Remittance Notes (COM/C. 9 Revised) as consolidated in the Cash Register (A.2722.)	No Change
	2.Vouchers - Original voucher as consolidated in the Voucher Register (A.2728)	No Change

	3. (a) Overcharge Sheet. (b) Re-booking.	To be deleted
	© Credits authorized by the Accounts Office - Credit Advice Notes d) Refunds allowed at the time of delivery of Parcels. - Checked lists of Refunds (E) Freight, demurrage, wharfage or storage charges on consignments transferred to Lost Property Office. - Lost Property Office Statement (f) Way Bills twice accounted for.	No Change
	4 Closing balance - Outstanding lists	No Change
	To be introduce	5. Manual ABR (Local & Through) – Monthly Statement.
2702 (b) Goods Balance Sheet - Debits	1.. Opening balance - Closing balance of Balance Sheet for the previous month 2. Local Goods Money Coal outwards 'Paid'- Local goods/money coal Paid statement. 3. Local goods/money coal inwards 'To-Pay' and undercharges - Local Goods/Money Coal machine prepared Abstracts returned by the destination stations. 4. Through Goods/Money Coal outwards ' 'Paid' - Through Goods/Money Coal Paid statement 5.. Through Goods/Money Coal inwards 'To Pay' and undercharges. - Through Goods/Money Coal machine prepared Abstracts returned by the destination stations	No Change
	6. Stamped Indemnity Bonds	To be deleted.
	7. Siding charges - Statement of Siding charges 8. Crane charges - Statement of Crane charges 9.. Demurrage and Wharfage etc. charges - Returns of Demurrage/Wharfage charges 10. Error Sheets and disallowances - Register of Error Sheets issued and list of errors. 11. Terminal Tax - Statement of Terminal Tax	No Change
	To be introduce	12. Punitive charges – Weighbridge advices.
	To be introduce	13. Stabling charges
	To be introduce	14. Service Taxes – Monthly statement.
2702 (b) Goods Balance	1. Cash	1. Cash , E-Payment Advice, RTGS / NEFT, etc.

Sheet – Credits.		
	<p>2. Vouchers- Original vouchers as consolidated in the Vouchers Register</p> <p>3. Special credits</p> <ul style="list-style-type: none"> (a) Overcharge sheets- Checked overcharge sheets (b) Re-booking - Machine statement of invoices bearing Code No. 6 and statement of 'Paid-on' charges compiled in the Accounts Office (c) Credit authorized by Accounts Office - Credit Advice Notes (d) Refunds allowed at the time of delivery of goods - Checked lists of Refunds (e) Freight, demurrage, Wharfage or storage charges on consignments transferred to Lost Property Office - Machine statement of invoices bearing Code No. 6 and statement of 'Paid-on' charges compiled in the Accounts Office. (f) Invoices twice accounted for - Machine prepared Abstracts returned by destination stations for 'To-Pay' traffic and Paid statement for 'Paid' traffic (g) Special recoveries - Statement of recoveries (h) Closing balance - Outstanding lists 	<p>No Change</p> <p>No Change</p>
2703	<p>Stations are required to send, monthly, to the Accounts Office, their Coaching and Goods Balance Sheets even though there has been no transaction during the month. If either of these Balance Sheets is not received from any station in time, an Approximate Balance Sheet should be prepared in the Accounts Office in the manner indicated in paragraph 2753</p>	No Change
2704	<p>The Coaching and Goods Balance Sheets should, on receipt, be examined to see that they are signed by the Station Master or Goods Supervisor and that all the enclosures necessary for their check have been correctly</p>	<p>The Coaching (UTS / PRS) and Goods Balance Sheets should, on receipt, be examined to see that they are</p>

	received.	signed by the CBS / CRS , Station Master or Goods Supervisor and that all the enclosures necessary for their check have been correctly received.
2705	Opening Balance. The station opening balance should be compared with the station closing balance shown in the Balance Sheet for the previous month. If there is any difference, it should be noted in the "List of Errors" (Columns 13 to 15 of the Balance Sheet) for investigation. A reference should be made to the station which will probably result in a corrected copy of either the previous or the current months Balance Sheet being received. The figures in respect of which any alteration is made in the corrected copy should be rechecked with the connected Returns. If the alteration involves corrections in the figures of Returns already received, the corrected copy of the Returns should be called for and checked before any adjustment is made.	No Change
2706	The deked closing balance for the previous month which consists of the station closing balance and the outstandings added by the Accounts Office upto the previous month should be brought forward and posted in the Balance Sheet on the debit side in the column provided for the purpose under the heading "To be filled in by Accounts Office	No Change
2707	Check of Local/Through Traffic Returns with Balance Sheet. ♦The original station figures of fares and freight of the various Local/Through Traffic Returns should be compared with the corresponding figures in the Balance Sheet. If the amount of the Return is more than that accounted for in the Balance Sheet, the difference should be noted in the debit column of the "List of Errors" (Column 14) and debited to the station. If however, the amount in the Return is less than that of the Balance Sheet, it would imply that a part of the Return is missing. Such differences should be entered in the Register of Missing Returns maintained for the purpose and the part returns called for from the station for being subjected to necessary checks. In the case of Local/Through Outwards Goods/Money Coal 'Paid' traffic, the total 'Paid' amount shown for the Forwarding Station in the Paid Statement received in the Accounts Office from Machine Section should be	Check of Local/Through Traffic Returns with Balance Sheet. —The original station figures of fares and freight of the various Local/Through Traffic Returns should be compared with the corresponding figures in the Balance Sheet. If the amount of the Return is more than that accounted for in the Balance Sheet, the difference should be noted in the debit column of the "List of Errors" (Column 14) and debited to the station. If however, the amount in the Return is less than that of the

	<p>utilized to check the correctness of debit taken in the Balance Sheet under the head 'Goods/Money Coal Outwards Paid'. In case of difference between the two figures, necessary investigation should be made by the Accounts Office both in regard to 'Less in Paid Statement' and 'Excess in Paid statement' and suitable action taken to ensure that the Paid amount has been correctly accounted for by the station in the Balance Sheet.</p>	<p>Balance Sheet, it would imply that a part of the Return is missing. Such differences should be entered in the Register of Missing Returns maintained for the purpose and the part returns called for from the station for being subjected to necessary checks. In the case of PRS and UTS transactions, the Balance sheet amount should be compared with the amount shown in relevant statements and clarification called for, from the station for any excess accountal in the Balance sheet. In case of less accountal, necessary debit should be raised.</p> <p>In the case of Local/Through Outwards Goods/Money Coal 'Paid' traffic, the total 'Paid' amount shown for the Forwarding Station in the Paid Statement received in the Accounts Office from Machine Section should be utilized to check the correctness of debit taken in the Balance Sheet under the head 'Goods/Money Coal Outwards Paid'. In case of difference between the two figures, necessary investigation should be made by the Accounts Office both in regard to 'Less in Paid Statement' and 'Excess in Paid statement' and suitable action taken to ensure that the Paid amount has been correctly accounted for by the station in the Balance Sheet.</p>
2708	If a complete Return is not received from the station and the amount accounted for in the Balance Sheet is	No Change

	not susceptible of check, the amount should be similarly entered in the Register of Missing Returns to enable a watch being kept over the check of the Return, when received, with the Balance Sheet.	
2709	The checked amount of the fares, and freight of the several local/Through Traffic Returns checked to the extent possible should be entered in the Balance Sheet on the debit side in the columns provided for the purpose under the heading "To be filled in by Accounts Office". The difference between the figures shown in the Balance Sheet and the figures of the checked relevant returns should be posted in the Debit or Credit Columns of the "List of Errors"	No Change
2710	Cash Transmit Notes of Miscellaneous Receipts. All miscellaneous cash receipts including remittances by Departmental Officers are accounted for by Stations through Cash Transmit Notes of Miscellaneous Receipts (COM/C. 11 Revised) in which full particulars of the receipts are given to admit of their being checked and credited to the proper heads of account. The Cash Transmit Notes of Miscellaneous Receipts will be received daily from the stations along with the Cash Remittance Note (COM/C. 9 Revised) for the day on which the Miscellaneous cash has been collected at the station and when there is no such Cash, the word 'Nil' should be indicated in the space provided for the purpose in the Cash Remittance Note. In the case of remittances by Departmental Officers, the foils of the Miscellaneous Receipts Transmit Notes will also accompany the Cash Remittance Note.	Cash Transmit Notes of Miscellaneous Receipts. — All miscellaneous cash receipts including remittances by Departmental Officers are accounted for by Stations through Cash Transmit Notes of Miscellaneous Receipts (COM/C. 11 Revised) in which full particulars of the receipts are given to admit of their being checked and credited to the proper heads of account. The Cash Transmit Notes of Miscellaneous Receipts will be received daily from the stations along with the Cash Remittance Note (COM/C. 9 Revised) for the day on which the Miscellaneous cash has been collected at the station and when there is no such Cash, the word 'Nil' should be indicated in the space provided for the purpose in the Cash Remittance Note. In the case of remittances by Departmental Officers, the foils of the Miscellaneous Receipts Transmit Notes will also accompany the Cash Remittance Note. In the

		<p>computerized environment, the breakups of details of remittance are extracted through UTS data. Further, the details are sent by stations on monthly basis through Sundry returns along with original documents.</p>
2711	<p>The amount of each Cash Transmit Note of Miscellaneous Receipts should be compared with the corresponding amount as accounted for in the monthly statement submitted in this respect along with the Balance Sheet, difference, if any, being dealt with in the manner indicated in paragraph 2707. The total amount in this statement should then be checked with the debit on this account in the Balance Sheet.</p>	No Change
2712	<p>The Amount of each Cash Transmit Note of Miscellaneous Receipts should be credited to the proper head of account in accordance with the particulars given therein. Items creditable to expenditure heads should be adjusted through a Journal Entry of Transfers between Traffic and General Books, Form A. 2712. These forms should be prepared in carbon duplicate. One copy supported by the Cash Transmit Notes of Miscellaneous Receipts and the Miscellaneous Cash Transmit Note, if any, should be sent to the Booking Section of the Accounts Office for adjustment, the other being retained for record. Full Particulars of the receipts should be given in the Journal Entries to admit of their being credited to the appropriate expenditure head.</p>	No Change
2713	<p>In order to obviate the necessity of preparing the Journal Entries mentioned in the previous paragraph, the Accounts Officer may, at his discretion, employ a system under which the adjustment of receipts creditable to expenditure heads is effected through the Cash Book instead of through "Transfers". For this purpose, Cash Transmit Notes of Miscellaneous Receipts received from stations along with the Cash Remittance Notes should be examined daily. Those creditable to expenditure heads should be listed and their total shown separately in the Traffic Cash Check Sheets (A. 1943) to admit of their being posted in the General Cash Book to the credit of the appropriate expenditure head instead of Traffic Account. In the</p>	<p>In order to obviate the necessity of preparing the Journal Entries mentioned in the previous paragraph, the Accounts Officer may, at his discretion, employ a system under which the adjustment of receipts creditable to expenditure heads is effected through the Cash Book instead of through "Transfers". For this purpose, Cash Transmit Notes of Miscellaneous</p>

	<p>Station Balance Sheets, the amount of all such Cash Transmit Notes of Miscellaneous Receipts should be excluded from the figures "To be filled by Accounts Office" both on the debit and credit sides.</p>	<p>Receipts received from stations along with the Cash Remittance Notes should be examined daily. Those creditable to expenditure heads should be listed and their total shown separately in the Traffic Cash Check Sheets (A. 1943) to admit of their being posted in the General Cash Book to the credit of the appropriate expenditure head instead of Traffic Account. In the Station Balance Sheets, the amount of all such Cash Transmit Notes of Miscellaneous Receipts should be excluded from the figures "To be filled by Accounts Office" both on the debit and credit sides. The amounts accounted for in the miscellaneous head by stations are segregated as "Traffic" and "Non-Traffic". The Non-Traffic earnings are transmitted to the divisions concerned by DATC.</p>
2714	<p>Special Debits. Special <u>debits</u> in Station Balance Sheets are generally in respect of (i) Error Sheets (A. 2802), (ii) Disallowances by the Cashier, (iii) Value of Stamped Indemnity Notes supplied to stations, (iv) Collection on behalf' of other stations and,</p> <p>(v) other miscellaneous items, if any.</p>	<p>2714. Special Debits. ◆Special <u>debits</u> in Station Balance Sheets are generally in respect of (i) Error Sheets (A. 2802), (ii) Disallowances by the Cashier, (iii) Value of Stamped Indemnity Notes supplied to stations, (iv) Collection on behalf' of other stations and,</p> <p>(v) other miscellaneous items, if any.</p>
2715	<p>The special debits on account of Error Sheets and disallowances should be linked with the List of Errors and the Register of Error Sheets issued (A-2808). It</p>	<p>No Change</p>

	should be seen that in respect of such Error Sheets, as have not been adjusted or admitted, adequate reasons have been given in the List of Outstanding.	
2716	<p>The Stamped Indemnity Notes supplied to stations by the Stores Department will be advised to the Accounts Office through the Indemnity Note Schedule, which should be linked with the special debits in the Balance Sheet. If any particular supply is not taken to account by the station concerned, necessary debit should be raised. The credit for the value of all such Indemnity Notes should be afforded to "Stores" through the Journal Entry of Transfers between Traffic and General Books (A-2712).</p> <p>Railway Service Commission application forms, should likewise be checked.</p>	To be deleted.
2717	The collections on behalf of other stations should be checked with the credits taken by those stations	No Change
2718	Credits on account of "Cash". Stations remit their daily collections either to the Railway Cash Office or Government Treasury or Bank. In either case, a Cash Remittance Note (COM./C. 9 Revised), in two foils, is submitted by stations daily to the Cash Office.	Credits on account of "Cash". ♦ Stations remit their daily collections either to the Railway Cash Office, through E-Payment, RTGS / NEFT modes or Government Treasury or Bank. In either case, a Cash Remittance Note (COM./C. 9 Revised), in two foils, is submitted by stations daily to the Cash Office.
2719	The procedure followed in the Cash Office for dealing with station remittances is given in Chapter XIX. As stated therein, the correct amount with which each station is credited, is entered in both the second and third foils of the Cash Remittance Note and the latter, signed by the Cashier and Cash Witness, is returned by the Cash Office to the station. It is on the authority of this acknowledgement that the stations take credit in their Balance Sheets, disallowances, if any, being either made good by them or shown as outstandings.	No Change
2720	The "second" foils of the Cash Remittance Notes will be sent daily by the Cash Office to the Traffic Accounts Office alongwith the Traffic Cash Check Sheet. The latter will show the total amount of Cash acknowledged to have been received from each station and the grand	No Change

	total of Cash received from all stations and remitted by the Cashier into the Treasury/Bank	
2721	<p>It should be seen that a Cash Remittance Note has been received from each station and Out/City Booking Agency. In cases in which Goods Offices at certain stations are authorized to remit their collections separately, it should be seen that a separate Cash Remittance Note is received from each such office also. If the Cash Remittance Note of any station, Out/City Booking Agency or office is missing, the fact should be recorded in a manuscript register and advised to the Cash Office to enable it to send the original, if left behind, or to call for copy from the station concerned. The receipt of such missing Cash Remittance Notes should be watched.</p>	<p>It should be seen that a Cash Remittance Note has been received from each station, Out/City Booking Agency and NRH centers. In cases in which Goods Offices at certain stations are authorized to remit their collections separately, it should be seen that a separate Cash Remittance Note is received from each such office also. If the Cash Remittance Note of any station, Out/City Booking Agency, PRS/NRH centres or office is missing, the fact should be recorded in a manuscript register and advised to the Cash Office to enable it to send the original, if left behind, or to call for copy from the station concerned. The receipt of such missing Cash Remittance Notes should be watched.</p>
2722	<p>The 'cash' as acknowledged by the Cashier in the Cash Remittance Notes should be posted daily in a Cash Register in Form A-2722, the "Coaching" and "Goods" cash of each station being posted separately. For the sake of convenience, the Register may be kept in parts (one part for each week or such period as prescribed by each railway). The object of this Register is to provide figures, in totals, for the ready check of Balance Sheets</p>	No Change
2723	<p>The entries in the Cash Register for each day should be totalled and the total verified with the Traffic Cash Check Sheets. For this purpose, it will be found convenient to maintain the Cash Registers by sections of line corresponding to the sections in which the Traffic Cash Check Sheets are prepared</p>	No Change
2724	<p>The postings of cash receipts in the Cash Register made from day to day should first be summarized to arrive at the weekly/periodically and monthly totals</p>	No Change
2725	<p>The cash acknowledged by the Cashier after the third of the month following that to which it relates should be posted on separate sheets and totalled separately to</p>	No Change

	provide figures for 'Cash in Transit' for reconciliation of balances in the Traffic Books with those in the General Books. These figures should be included in the 'Cash' for the month to which it relates and not in which it is received in the Cash Office.	
2726	The credit taken by stations under the head 'Cash' in the Balance Sheet should be checked with the monthly totals as shown in the Cash Register. If the figures agree, no further comparison need be made, it being assumed that the total cash for which credit has been taken by the stations has been received and remitted into the Treasury/Bank. If, however, the figures do not agree, a detailed comparison of the daily entries should be made till the difference is located, when the Cash Remittance Note of the date should be referred to. Excess credits taken by the stations in the Balance Sheet under the head 'Cash' should be acted in the 'List of Errors' as debits against the stations.	The credit taken by stations under the head 'Cash' in the Balance Sheet should be checked with the monthly totals as shown in the Cash Register. If the figures agree, no further comparison need be made, it being assumed that the total cash for which credit has been taken by the stations has been received and remitted into the Treasury/Bank. If, however, the figures do not agree, a detailed comparison of the daily entries should be made till the difference is located, when the Cash Remittance Note of the date should be referred to. Excess credits taken by the stations in the Balance Sheet under the head 'Cash' should be acted in the 'List of Errors' as debits against the stations.
2727	Excess acknowledgements of 'cash' by the Cashier should be credited to Sundry Other Earnings on the debit side of the Balance Sheet. They will be refunded later, if claimed, provided the title of the claimant to the excess 'cash' is established	No Change
2728	Credits on account of 'Vouchers' . ♦The Vouchers (Credit Notes, Warrants, Pay Orders, Telegraph Messages to which postage stamps have been affixed, Messenger Hire Receipts, etc.) will be received daily alongwith the Cash Remittance Note (COM./C. 9 Revised) and should, on receipt, be examined to see that they are in order and that the aggregate of all the 'Vouchers' (Coach♦ing or Goods, as .the case may be) agrees with the corresponding amount shown in the 'Vouchers' column of the Cash Remittance Note. The vouchers should be sorted to separate each kind of vouchers, the Credit Notes and Warrants being further sorted into 'Local' and 'Through', and separately for each department. The vouchers should then be posted in	No Change

	<p>a manuscript Voucher Register (A-2728). The object of this Register is to consolidate the amounts of each kind of vouchers for the check of Balance Sheets and also to facilitate the tally of Carriage Bills rendered in their connection to the departments concerned. The form of the register is left to the discretion of the Accounts Officer.</p>	
2729	<p>The total amount for which credit is taken in the Balance Sheet under the head 'Vouchers' (including Pay Orders) should be verified with the total in the Voucher Register, differences, if any, being traced with the help of the Cash Remittance Notes and the vouchers concerned. Excess credits for 'Vouchers' should be dealt with in the same way as those for 'Cash' (Paragraph 2726).</p> <p>Any excess voucher acknowledged by the Cashier, if not taken to account by the station concerned, should be placed to the debit as well as the credit of the station in the 'List of Errors' and a reference made to the station which will probably bring it to account in a subsequent month. The Balance Sheet checker should then see that both the debit and credit entries are cleared, the former against the amount billed for and the latter against the amount for which credit is taken</p>	No Change
2730	<p>The credit for Warrants, and Credit Notes should be afforded in the Station Balance Sheets on the basis of their station figures, differences, if any, between the station and checked (billed for) figures being adjusted in the Traffic Book in the manner indicated in paragraph 3213.</p>	No Change
2731	<p>Telegraph Vouchers. The Telegraph Vouchers should be checked in the manner indicated in Paragraphs 2248 and 2249</p>	No Change
2732	<p>Station Pay Orders. The appropriation of traffic receipts for departmental expenditure is governed by the rules laid down in Paragraph 1904 & 1905. All Pay Orders received from stations should be checked with reference to these rules. It should also be seen that:</p> <p>(1) the Pay Order is signed by an officer authorised to sign it,</p> <p>(2) Where the sanction of the competent authority is necessary, the fact of the sanction having been obtained is recorded.</p>	No Change

	<p>(3) it is cashed within the available dates and at the station to which it is addressed,</p> <p>(4) it bears the dated acknowledgement of the payee, and in the case of payment made to a person, other than the payee, the latter's authority for payment to his agent is endorsed or attached to it,</p> <p>(5) receipt stamps, where necessary, are affixed,</p> <p>(6) the head of account chargeable is given, and</p> <p>(7) full particulars of the transaction giving rise to the issue of the Pay Order are recorded.</p>	
2733	In the case of Pay Orders involving refunds of fares or freight, it should be seen that an overcharge sheet (COM./O. 7 Revised) duly certified by the Accounts Officer, where necessary (Paragraph 2406), is forthcoming. This rule does not apply to pay orders issued by the Claims Officer on the authority of Lists of overcharges of Rs. 25/- and above supplied by the Accounts Office (Paragraph 2401). In the latter case, it will be sufficient to link the pay orders with the lists (Local or Through, as the case may be), suitable remarks being given on the list to guard against refund being granted more than once	No Change
2734	The amount of each Pay Order should be debited to the head of account chargeable. Those chargeable to expenditure heads should be adjusted through the Journal Entry of Transfers between Traffic and General Books (A-2712).	No Change
2735	<p>When, due to insufficiency of funds or otherwise, a Pay Order chargeable to goods earnings is cashed from 'coaching' receipts or <i>vice versa</i>, the amount thereof should be transferred from the 'coaching' to the 'goods' Balance Sheet or <i>vice versa</i> to admit of its being debited to the proper head of earnings. Such transfers should be carried out by operating upon the head 'cash'.</p> <p>Alternatively such transfers may be carried out through a transfer Register in which will be recorded all such items, and their monthly total will be adjusted through Traffic Book</p>	No Change
2736	All Officers authorized to issue Pay Orders will send monthly to the Accounts Office, lists of Pay Orders issued them. These lists should be used to verify the genuineness of the Pay Orders cashed from station earnings. In the case of Pay Orders issued by the Accounts Office itself, the counterfoils will serve the	No Change

	purpose.	
2737	<p>Special Credits. The special credits taken by stations in the Balance Sheets fall under two main categories, <i>viz.</i>, (i) those advised by the Accounts Office and (ii) those taken independently by stations. The former should be checked with the authority quoted in each case. The latter should be admitted or objected to according to the circumstances in each case. If disallowed, they should be entered in the debit column of the 'List of Errors to form part of the outstandings against stations and should be carried forward from month to month till the credit is admitted. The following paragraphs describe some of the more important items of special credits.</p>	No Change
2738	<p>Credits on Account of Certified Overcharge Sheets. Errors in Way-Bills and Invoices, other than those representing under or overcharges in freight, are mainly rectified through Overcharge Sheets relating to station outstanding (COM./O. 7 Revised) which are certified either by the responsible Traffic Officer or by the station against whom the debit does not lie. Overcharge Sheets pertaining to local/through traffic are checked in the manner indicated in paragraphs 2410 to 2412. The credits should be allowed to the station on the basis of checked figures, by debiting the amount to the head of account chargeable as shown in the 'enfacement' on the Overcharge Sheet. Those chargeable to expenditure heads should be adjusted through the Journal Entry of Transfers between Traffic and, General Books (A-2712).</p>	No Change
2739	<p>Credits on account of 'Paid-on' charges.</p>	To be deleted.
2740	<p>Credits authorized by the Accounts Office. These should be checked with the original Credit Advice Notes (A-2811) received in support of the credit entries.</p>	No Change
2741	<p>Credits on account of short collections recovered at other stations. When short collections are noticed, the Station Masters of booking stations advise the destination or other stations to recover the amount from the party concerned. If the recovery is effected, the station making the recovery accounts for the amount as</p>	No Change

	a special debit in the Balance Sheet (Paragraph 2714), the booking station being informed to enable the necessary credit being taken. These credits should, if the recovery is effected at a home railway station, be linked with the special debit in the Balance Sheet of that station where a suitable remark should be given and credit allowed. If the collecting station happens to be a station on another railway, a debit for the amount due should be raised against that railway	
2742	Credits on account of refunds allowed at the time of delivery of goods or parcels are entered in the List of Refunds (COM/R. 12 Revised). The Lists pertaining to Local/Through traffic are checked in the manner indicated in Paragraphs 2403 to 2405. The credit should be allowed only for the amount found correct, the balance, if any, being debited to the station concerned.	To be deleted.
2743	Credits for freight on consignments transferred to the Lost Property Office. Credits relating to parcels traffic should be verified with the Statement (Appendix XXII/A-CM) received monthly from the Lost Property Office. Credits relating to Goods traffic should be verified with the Machine Statement of Invoices bearing Code No. 6 and List of 'Paid-on' charges compiled in the Accounts Office (Paragraph 2323). Suitable remarks should be given against the entries in the relevant Statements/Lists	No Change
2744	Credits for Invoices/Way Bills twice accounted for. Credits for Local/Through Parcels Way-Bills twice accounted for should be verified with the Outwards Paid Parcels Cash Book in the case of 'Paid' traffic and Inwards 'To-Pay' parcels Returns in the case of 'To-Pay' traffic in which the Way-Bills are said to have been twice accounted for, appropriate remarks being recorded in the relevant Returns. If the comparison of Outwards and Inwards 'To-Pay' parcels return is finished prior to the verification of credits taken by the station, the fact of the 'To-Pay' Way-Bills having been twice accounted for would have already been noticed. In the case of Local/Through invoices, credits for 'Paid' invoices should be verified with the Paid Statement received from Machine section and those for 'To-Pay' invoices with the Machine prepared Abstracts returned by the destination station, appropriate remarks being given against the relevant entry in the Paid Statement/Machine prepared Abstracts	Credits for Invoices/Way Bills twice accounted for. Credits for Local/Through Parcels Way-Bills twice accounted for should be verified with the Outwards Paid Parcels Cash Book in the case of 'Paid' traffic and Inwards 'To-Pay' parcels Returns in the case of 'To-Pay' traffic in which the Way-Bills are said to have been twice accounted for, appropriate remarks being recorded in the relevant Returns. If the comparison of Outwards and Inwards 'To-Pay' parcels return is finished prior to the verification of credits taken by the station, the fact of the 'To-Pay' Way-Bills having been twice accounted for would have already been noticed.

		<p>For Goods Traffic only.</p> <p>In the case of Local/Through invoices, credits for 'Paid' invoices should be verified with the Paid Statement received from Machine section and those for 'To-Pay' invoices with the Machine prepared Abstracts returned by the destination station, appropriate remarks being given against the relevant entry in the Paid Statement/Machine prepared Abstracts</p>
2745	<p>Credits for Invoices issued in connection with consignments delivered short of destination. When consignments are delivered short of destination, the Station Master of the booking station on being advised of the fact issues a fresh invoice to the correct destination (Paragraph 1863-CM). The station at which the outstanding is created clears the same by taking special credit in the Balance Sheet sending certified overcharge sheet (COM/0.7 Revised) to the Accounts Office in support of the special credit. Such overcharge sheets should be checked in accordance with the procedure prescribed in Paragraphs 2410 to 2412. Further, in the case of consignments booked 'To-Pay' there will be two accountals at the station delivering the consignment short of destination-one at the time of delivery and the other on receipt of the fresh invoice. The outstanding thus created at the station will be cleared by taking special credit which should be admitted in the Accounts Office after verification of the two accountals.</p> <p>In the case of parcels delivered short of destination, no special credit is taken by the stations as no fresh Way-Bill is required to be issued, the delivery of the parcel being effected on the Guards Way-Bills accompanying the consignments.</p>	No Change
2746	<p>Credits for undercharges deducted from Pay Bills. These credits should be verified with the copies of Statements of Recoveries (COM/R. 11 Revised) showing the amount actually deducted from Pay Bills and credited to Traffic Account</p>	No Change
2747	<p>Credits for charges due on consignments or Fodder. These credits should be verified in accordance with the</p>	No Change

	procedure laid down in Paragraph 2321 and linked with the amounts billed for against the State Government vide Paragraph 2322 .	
2748	Closing Balance. The station closing balance should be checked with the outstandings detailed either in Part I on the reverse of the Balance Sheet or in separate 'list of Outstandings' (COM/0.6), attached to the Balance Sheet	No Change
2749	Unadjusted items outstanding in the previous month's Balance Sheet should be brought on to the Balance Sheet for the current month and entered in the 'List of Errors discrepancies noticed or disallowances made by the Accounts Office during the course of internal check of station accounts, which are entered in the 'List of Errors' should be added to the station closing balance. Finally, the total of the checked closing balance should be struck and posted in the column provided for the purpose.	Unadjusted items outstanding in the previous month's Balance Sheet should be brought on to the Balance Sheet for the current month and entered in the 'List of Errors' discrepancies noticed or disallowances made by the Accounts Office during the course of internal check of station accounts, which are entered in the 'List of Errors' should be added to the station closing balance. Finally, the total of the checked closing balance should be struck and posted in the column provided for the purpose. Therefore, the closing balance amount should reflect sum of 1. Closing balance shown by the station, 2. Debits advised through balance advice not accounted by stations minus credit advised through balance advice.
2750	The figures posted on the debit and credit sides of the Balance Sheet including opening and closing balances under the heading "To be filled in by Accounts Office", should be totalled and the total debits tallied with the total credits.	No Change
2751	Check of Lists of Outstandings (COM/0.6). The following procedure should be observed for the check of 'Lists of Outstandings' The 'Lists of Outstandings' should contain details of all outstanding items except those pertaining to the month to which the Balance Sheets, relate. The items included in the Lists should be checked in	Check of Lists of Outstandings (COM/0.6). The following procedure should be observed for the check of 'Lists of Outstandings' The 'Lists of Outstandings' should contain details of all

	<p>the Accounts Office by comparison with the previous month's Lists and with the record of current debits.</p> <p>The totals of the Lists should be checked and compared with the closing balance of the Balance Sheets.</p> <p>The statements showing items outstanding for six months and over should be sent to the Traffic authorities with a view to arrange for their early clearance.</p>	<p>outstanding items except those pertaining to the month to which the Balance Sheets, relate.</p> <p>The items included in the Lists should be checked in the Accounts Office by comparison with the previous month's Lists and with the record of current debits.</p> <p>The totals of the Lists should be checked and compared with the closing balance of the Balance Sheets.</p> <p>The statements showing items outstanding for six months and over should be sent to the Traffic authorities with a view to arrange for their early clearance.</p> <p>All out standings should be either under admitted or disputed and miscellaneous such as salable publications. Staff responsible for admitted debits and reason for disputed debits should be furnished by station in the outstanding list..</p>
2752	<p>It is necessary, with a view to prevent the accumulation of Outstandings, that the Lists should be carefully examined in the Accounts Office. Explanation should be forthcoming in the Lists, of the steps taken to clear old Outstandings. It should be seen that reference is given to the correspondence with the Divisional Superintendent in connection therewith and, if it is considered that additional steps towards, clearance are necessary, the Divisional Superintendent and, if necessary, the Chief Commercial Superintendent should be addressed direct by the Accounts Officer. In connection with the examination of the items in the outstanding lists, it should be seen that Error Sheets, advices of short remittances, base coin memoranda, etc., are invariably taken to account immediately on receipt by the station of the Advice of Internal Check (A. 2754) irrespective of the fact whether relevant Error</p>	<p>It is necessary, with a view to prevent the accumulation of Outstandings, that the Lists should be carefully examined in the Accounts Office. Explanation should be forthcoming in the Lists, of the steps taken to clear old Outstandings. It should be seen that reference is given to the correspondence with the Divisional Superintendent (Divisional Commercial Manager) in connection therewith and, if it is considered that</p>

	<p>Sheet/C.R. Note has been received at the station or not and that, in the case of admitted debits which are not promptly made good, the names of the members of the station staff responsible for their clearance are noted, against the items, in order that steps may be taken to recover the amount from the Pay -Bills.</p>	<p>additional steps towards, clearance are necessary, the Divisional Superintendent (Divisional Commercial Manager) and, if necessary, the Chief Commercial Superintendent (Chief Commercial Manager) should be addressed direct by the Accounts Officer. In connection with the examination of the items in the outstanding lists, it should be seen that Error Sheets, advices of short remittances, base coin memoranda, etc., are invariably taken to account immediately on receipt by the station of the Advice of Internal Check (A. 2754) irrespective of the fact whether relevant Error Sheet/C.R. Note has been received at the station or not and that, in the case of admitted debits which are not promptly made good, the names of the members of the station staff responsible for their clearance are noted, against the items, in order that steps may be taken to recover the amount from the Pay -Bills.</p>
2753	<p>Approximate Balance Sheet. When a Balance Sheet is not received from a station before the close of accounts for a month, an Approximate Balance Sheet should be prepared in the Accounts Office. The opening balance should be the closing balance of the Balance Sheet for the previous month. The figures of returns and other documents received in the Accounts Office should be posted on the debit side. The figures for 'Cash' and 'Vouchers' should be taken from the Cash and Voucher Registers (A. 2722 and 2728) and posted on the credit side. The totals of the debit and credit sides should then be cast and balanced any difference between the to being posted in the 'List of Errors' in the debit and credit column, as the case may be. On receipt of the original Balance Sheet from the station, the entries therein should be compared with those in the Approximate Balance Sheet, the difference, if any, being adjusted in</p>	No Change

	the Balance Sheet in hand.	
2754	<p>Advice of Internal Check. After the check of a Station Balance Sheet is completed an Advice of Internal Check should be prepared in Form A. 2754, separately for coaching and goods traffic, and sent to the station concerned. The Advice compares the closing balance, as shown by the stations, with that arrived at by the Accounts Office as a result of the check of the various account documents and Returns. The difference between the two balances should be supported by details working up to it.</p>	No Change
2755	<p>All debits raised by the Accounts Office or disallowances by the Cashier, as also other discrepancies noticed in the accounts of the station, should be recorded in the Advice in sufficient detail to enable the station to take action for the clearance. Items for the clearance of which the Accounts Office is responsible should be grouped and shown as "Accounts to Adjust"</p>	No Change
2756	<p>Balance Sheets of Out/City Booking Agencies and Lost Property Office. The procedure for the check of Balance Sheets of Out/City Booking Agencies and Lost Property Office is similar to that laid down in the previous paragraphs for the stations, except that admitted debits not paid in by the Out/City Booking Agents within a reasonable time should be recovered from their dues. It should also be seen that the outstandings in the Balance Sheet at any one time do not exceed the security deposited by the Out/City Booking Agent for the purpose. If they do, the excess of the outstandings over the security deposit should be recovered from the dues of the Out/City Booking Agent. If the increase in outstandings is of a permanent nature, the steps for the enhancement of the security should be taken.</p>	No Change
2757	<p>Change of Balance Sheet Checkers. The clerks who check the Coaching and Goods Station Balance Sheets should be changed periodically. This applies particularly to those checking the Balance Sheets of Headquarters stations and of other stations having suburban connections with the Headquarters.</p>	No Change

Chapter-XXVIII

ACCOUNTS OFFICE DEBITS AND THEIR CLEARANCE

Para No.	Existing Para	Proposed Changes
2801	This chapter deals with debit raised by Accounts office as a result of internal check of traffic documents and returns rendered by the station.	This chapter deals with debit raised by Accounts office as a result of internal check of traffic documents and returns rendered by the station.
2802	Error sheet –When a mistake involving apparent loss to Railway administration is notice, the amount short collected under charged or unaccounted for should ,except in the case mentioned in paragraph-2803 ,be debited in full to the station responsible by means of an error sheet(form A2802).The error sheet should be prepared in carbon triplicate. The original should be filed in the accounts office and the two carbon copies sent to the station against which the debit is raised. On railway, where a separate outstanding branch of the commercial department is constituted (paragraph 2810),the error sheet should be prepared in quadruplicate by carbon process, the 4 th copy being sent to the outstanding branch.	Error sheet –When a mistake involving apparent loss to Railway administration is noticed, the amount short collected under charged or unaccounted for should ,except in the case mentioned in paragraph-2803 ,be debited in full to the station responsible by means of an error sheet(form A2802).The error sheet should be prepared in carbon triplicate. The original should be filed in the accounts office and the two carbon copies sent to the station against which the debit is raised. On railway, where a separate outstanding branch of the commercial department is constituted (paragraph 2810),the error sheet should be prepared in quadruplicate by carbon process, the 4 th copy being sent to the outstanding branch.
	Performa of error sheet.	Present preforma is enclosed as Annuxer –A (Goods Error Sheet) & Annuxer-B (For Coaching E/Sheet)
2803 (1)	Undercharges upto the limit prescribed by the Railway Board in individual items of Coaching and Goods (including Money Coal) earnings may not be debited against stations unless they present special features such as undercharges arising from failure to recover minimum freight, fares etc. Any tendency on the part of the station staff to take undue advantage of this concession should be prevented. For this purpose, all such undercharges should be entered in a Register which should be reviewed monthly by the Accounts Officer. (2) Except in special circumstances and in case of errors detected by the Inspectors of Station Accounts and the Officials of the Audit Department, no debit will, ordinarily, be raised against stations more than six months after the month of accountal of transaction in station returns. (3) If any document is not susceptible of check for want of any information from the station staff or traffic authorities and the required information has been called for within six months limit but the	Undercharges upto the limit prescribed by the Railway Board in individual items of Coaching and Goods (including Money Coal) earnings may not be debited against stations unless they present special features such as undercharges arising from failure to recover minimum freight, fares etc. Any tendency on the part of the station staff to take undue advantage of this concession should be prevented. For this purpose, all such undercharges should be entered in a Register which should be reviewed monthly by the Accounts Officer. (2) Except in special circumstances and in case of errors detected by the Inspectors of Station Accounts and the Officials of the Audit Department, no debit will, ordinarily, be raised against stations more than six months after the month of accountal of transaction in station returns. (3) If any document is not susceptible of check for want of any information from the station staff or traffic authorities and the required information has been called for within six months limit but the station staff or the Traffic authorities have failed to

	<p>station staff or the Traffic authorities have failed to supply the information in time and if on receipt of the information, it is found that an undercharge exists in the transaction, such an undercharge will not be considered as time-barred even if period of six months from the month of accountal has elapsed. The undercharge so detected should be debited against the station with the approval of the Accounts Officer quoting reference to the correspondence with the station staff/Traffic authorities on the Error Sheets.</p> <p>(4) An undercharge coming to notice after the expiry of the time-limit referred to above for which debits could not be raised due to the negligence of the Accounts Office, should be recorded in a Register, which should be put up to the Accounts Officer every month. Such undercharges should be dropped without bringing the same to account, suitable action being taken against the staff at fault in the accounts Office.</p>	<p>supply the information in time and if on receipt of the information, it is found that an undercharge exists in the transaction, such an undercharge will not be considered as time-barred even if period of six months from the month of accountal has elapsed. The undercharge so detected should be debited against the station with the approval of the Accounts Officer quoting reference to the correspondence with the station staff/Traffic authorities on the Error Sheets.</p> <p>(4) An undercharge coming to notice after the expiry of the time-limit referred to above for which debits could not be raised due to the negligence of the Accounts Office, should be recorded in a Register, which should be put up to the Accounts Officer every month. Such undercharges should be dropped without bringing the same to account, suitable action being taken against the staff at fault in the accounts Office.</p>
2804	Full particulars of the transaction giving rise to the debit should be given in the Error Sheet, the reasons for the debit being clearly stated in the column provided for the purpose.	Full particulars of the transaction giving rise to the debit should be given in the Error Sheet, the reasons for the debit being clearly stated in the column provided for the purpose.
2805	With a view to avoiding issue of unnecessary Error Sheets against the stations, it should be ensured before the issue of an Error Sheet that the undercharge is correctly due and recoverable from the station.	With a view to avoiding issue of unnecessary Error Sheets against the stations, it should be ensured before the issue of an Error Sheet that the undercharge is correctly due and recoverable from the station.
2806	All Errors Sheets for undercharges in fares and freight for amounts above Rs. 100 and 10 percent of those above Rs. 50 but not exceeding Rs. 100 should be checked personally by an Accounts Officer, before they are issued to stations. If he has any doubt about the correctness of the charge, he should consult the officer of the Traffic/Commercial Department, who deals with such cases and the Error Sheet should only be issued if the latter agrees to its correctness. In the case od disagreement, the matter should be referred to the Heads or Deputy Heads of the Department for a final decision.	VALUE OF E/SHEETS WHICH IS SINGED BY AFA TO BE CHANGED AS PER INCREASING FARE AND FRIEGHT STRUCTURE TIME TO TIME All error sheets for undercharges in fares and freight should be check by an Accounts Officer as per the latest authorization received from Railway Board time to time.
2807	. The Error Sheets should be signed by the sub-	The Error Sheets should be signed by the sub-

	heads, Section Officers (Accounts) as may be directed by the Financial Adviser and Chief Accounts Officer.	heads, Section Officers (Accounts) as may be directed by the Financial Adviser and Chief Accounts Officer.
	Existing Para	Proposed
2808	Register of Error Sheets.- The Error Sheets should before, issue, be entered in a Register (A-2808) and numbered with reference to their entry therein. One or more registers may be used for the purpose, but suitable code letters indicating the various kinds of traffic in connection with which the Error Sheets are issued, should be prefixed before the number to distinguished one set of Error Sheets from the other.	Register of Error Sheets.- The Error Sheets should before, issue, be entered in a Register (A-2808) and numbered with reference to their entry therein. One or more registers may be used for the purpose, but suitable code letters indicating the various kinds of traffic in connection with which the Error Sheets are issued, should be prefixed before the number to distinguished one set of Error Sheets from the other.

Form A-2808

Register of Error Sheets issued against the Station for the month of.....NO CHANGE REQUIRED

2809.	Disposal of Error Sheets at the Station.- Every debit raised by the Accounts Office against a station, whether arising from error in charging fares or freight or due to wrong accounting in the accounts documents and returns, is payable by the person through whose fault it has been incurred. On receipt of an Error Sheet at the station, the Station Master examines it and if the debit is admitted, the Station Master first take it account in his books and them fills in the name and designation of the official responsible on one of the foils of the Error Sheet (called the trefoil) stating also when the debit will be paid or whether it should be deducted from the pay bill of the person responsible. If the debit is objected to, the grounds of objection are fully and clearly stated on the trefoil. After this is done, the trefoil is returned by the Station Master to the Accounts Office, where a separate Outstandings Branch of the Commercial Department is instituted, to that Branch.	Disposal of Error Sheets at the Station.- Every debit raised by the Accounts Office against a station, whether arising from error in charging fares or freight or due to wrong accounting in the accounts documents and returns, is payable by the person through whose fault it has been incurred. On receipt of an Error Sheet at the station, the Station Master examines it and if the debit is admitted, the Station Master first take it account in his books and them fills in the name and designation of the official responsible on one of the foils of the Error Sheet (called the trefoil) stating also when the debit will be paid or whether it should be deducted from the pay bill of the person responsible. If the debit is objected to, the grounds of objection are fully and clearly stated on the trefoil. After this is done, the trefoil is returned by the Station Master to the Accounts Office, where a separate Outstandings Branch of the Commercial Department is instituted, to that Branch.
2810	. Outstandings Branch.- The function of the Outstandings Branch of the Commercial Department, where one exists, is to act as a liaison between the station staff and the Accounts Office. The trefoils of the Error Sheets (Paragraph 2802) will be scrutinized by this Branch. If a debit is to be withdrawn, the Account Office will be addressed on the subject. If, however, the debit holds good, the action necessary for the recovery of the debit from the pay bill of the staff responsible is initiated. Ordinarily, the full amount of the debit is recovered, but where there are extenuating circumstances, the whole or a part	Outstandings Branch.- The function of the Outstandings Branch of the Commercial Department, where one exists, is to act as a liaison between the station staff and the Accounts Office. The trefoils of the Error Sheets (Paragraph 2802) will be scrutinized by this Branch. If a debit is to be withdrawn, the Account Office will be addressed on the subject. If, however, the debit holds good, the action necessary for the recovery of the debit from the pay bill of the staff responsible is initiated. Ordinarily, the full amount of the debit is recovered, but where there are extenuating circumstances, the whole or a part thereof is

	Exiting Para	Proposed
	thereof is written off by a duly authorized Traffic Officer, the Accounts Office being advised.	written off by a duly authorized Traffic Officer, the Accounts Office being advised.
2811	Credit Advice Note.- The objection by the Station Mater to the debit, whether received direct from the station or through the Outstanding Brach, should be examined and if the debit is found to be incorrect, it should be withdrawn and a Credit Advice Note issued to the station in Form A-2811 to enable the station to take credit in the Balance Sheet. These advices should be issued only for such Error Sheets as have been taken to account by stations and are outstanding in station accounts, a suitable remark being given against the item in the Outstandings List (COM./O.6). Reference to the Credit Advice Note should also be given against the connected entry in the Register of Error Sheets (Paragraph 2808). If, however, the debit is found to be in order, the station or the Outstandings Branch, as the case may be, should be informed to enable the necessary recovery being made from the pay bill of the staff responsible.	As and when objection received by the Station Mater/Comml. Department and observed that debit issued was not correct it should be withdrawn and a Credit Advice Note issued to the station through ADVICE OF INTERNAL CHECK to enable the station to take credit in the Balance Sheet. These advices should be issued only for such Error Sheets as have been taken to account by stations and are outstanding in station accounts, a suitable remark being given against the item in the Outstandings List (COM./O.6). Reference to the Credit Advice Note should also be given against the connected entry in the Register of Error Sheets (Paragraph 2808). If, however, the debit is found to be in order, the station or the Outstandings Branch, as the case may be, should be informed to enable the necessary recovery being made from the pay bill of the staff responsible

Form A-2811

CREDIT ADVICE NOTE

No.....

The Station Master

.....

The undernoted debit has been withdrawn. Please take credit in the Balance Sheet on the authority of this Credit Advice Note, submitting it, in original, in support of the credit entry.

Error Sheet	Ticket/Way-Bill/Railway Receipt	Station from or To	Amount withdrawn	Remarks

Dated.....

.....

For Financial Adviser and Chief Accounts Officer

2812	Where Error Sheets are adjusted through Overcharge Sheets (COM/O.7 Revised) the debits need not be withdrawn. In such cases, the Station Master should be asked to take credit in the Balance Sheet on the authority of the Overcharge Sheet certified either by the station against whom the debit does not lie or by the competent Traffic Officer.	2812. Where Error Sheets are adjusted through Overcharge Sheets (COM/O.7 Revised) the debits need not be withdrawn. In such cases, the Station Master should be asked to take credit in the Balance Sheet on the authority of the Overcharge Sheet certified either by the station against whom the debit does not lie or by the competent Traffic Officer.
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2813	Error Sheets written off.- In the case of Error Sheets written off in part or in whole by authorized Traffic Officers, the sanction to the write off should be checked in the same way as other sanctions.	2813. Error Sheets written off.- In the case of Error Sheets written off in part or in whole by authorized Traffic Officers, the sanction to the write off should be checked in the same way as other sanctions.
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2814	Statements of Error Sheets issued, withdrawn, etc.- A record should be kept, in Form A-2814, of the number and amount of Error Sheets issued, admitted withdrawn, under reference and not issued (as a result of scrutiny by Accounts Officer, vide paragraph 2806). An extract from this record containing general remarks in respect of the proportion of Error Sheets withdrawn to the Error Sheets issued, should be furnished to the General Manager if considered necessary Accounts Office concerned including those raised at the instance of the Audit.	2814. Statements of Error Sheets issued, withdrawn, etc.- A record should be kept, in Form A-2814, of the number and amount of Error Sheets issued, admitted withdrawn, under reference and not issued (as a result of scrutiny by Accounts Officer, vide paragraph 2806). An extract from this record containing general remarks in respect of the proportion of Error Sheets withdrawn to the Error Sheets issued, should be furnished to the General Manager if considered necessary Accounts Office concerned including those raised at the instance of the Audit.
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Form A-2814

**Statement of Error Sheets Issued, Admitted, Withdrawn, under Reference, etc.
For.....**

S.NO.	Error Sheets issued		Error Sheets admitted		Error Sheets withdrawn		Error Sheets still under reference		Error Sheets not issued as a result of scrutiny by Accounts Officer		Remarks	

2815	The column “Error Sheets Withdrawn” should show debits, whether due to error in rates, classification, accounting or short remittance of cash, raised against the station be the Accounts Office and subsequently objected to by station and withdrawn by the Accounts Office. Error Sheets, the correctness of which is not disputed but which have to be written off or cleared by means of Overcharge Sheet (COM./O.7 Revised) should be shown under the heading “Error Sheets admitted”. Similarly, Error Sheets withdrawn on the station furnishing the required document(s) should be shown under the heading “Error Sheets admitted”, as the Error Sheet was correctly issued by the Accounts Office	2815. The column “Error Sheets Withdrawn” should show debits, whether due to error in rates, classification, accounting or short remittance of cash, raised against the station be the Accounts Office and subsequently objected to by station and withdrawn by the Accounts Office. Error Sheets, the correctness of which is not disputed but which have to be written off or cleared by means of Overcharge Sheet (COM./O.7 Revised) should be shown under the heading “Error Sheets admitted”. Similarly, Error Sheets withdrawn on the station furnishing the required document(s) should be shown under the heading “Error Sheets admitted”, as the Error Sheet was correctly issued by the Accounts Office
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Annexure-A

Error Sheet Performa prepared by CRIS

ZONE	Division	Issuing Station.....	Status
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SN	Error Sheet			RR	Station	Distance		Class		Weight		Rate		No.of Wagons		Fright		Diff.	Re as on	Re ma rks
Number	Date	Raised	Number	From	Ch	Sh	C	S	C	S	C	S	C	S	C	S	C	S		
					a	o	h	h	h	h	h	h	h	h	h	h	h	h		
					r	u	r	u	r	u	r	u	r	u	r	u	r	u		
					g	e	e	e	g	e	g	e	g	e	g	e	g	e		
					d	e	d	e	d	e	d	e	d	e	d	e	d	e		

Annexure-B

Error Sheet Performa for PRS/UTS

In the case of missing ROPD tickets, the Error Advice will contain the following details.

1. Station Name
2. Ticket Number/PNR number
3. Window/Shift no
4. Date of Transaction
5. Train Number, Jrny date, Class, No of persons
6. Particulars of Error Advice
7. Amount of EA
8. Remarks

CHAPTER XXIX

CARRIAGE BILLS AND THE ACCOUNTS OFFICE BALANCE SHEET

Para No	Existing Para	Proposed changes
2901	Stations take credit in their Balance sheet for the amount of fares and freight represented by vouchers sent to the Accounts Office in lieu of Cash. The realisation of this amount, as also of similar other amounts which do not pass through the Station Balance Sheet (viz. carriage of postal mails, haulage of postal vehicles etc. etc.) develops upon the Accounts Office and is made through Carriage Bills.	No Change proposed
2902	Carriage Bills are of two classes, namely- 1) Those prepared from Warrants and Credit notes received daily from stations with the Cash Remittance Notes. 2) Those prepared from Advices and statements received from departments, etc.	No Change proposed
2903	The procedure for the receipt, sorting and registration of station vouchers (Local and Through) has been described in Paragraph 2728. The following paragraphs deal with the check of Credit Notes, Advice and Statements, and with the preparation of Bills and their realization from the firms or departments concerned.	No Change proposed
2904	Check of credit notes- The amount of each individual credit note as received from the station should be compared with the entry	No Change proposed

	<p>relating to the connected tickets, way-bill or invoice in the return (including machine prepared abstracts returned by the destination stations and paid statements received from machine section in the case of Goods/Money Coal traffic) in support of the corresponding debit, to ensure that the latter show an identical amount. In cases in which demurrage or wharfage charges are included in a Credit Note, it should be seen that such charges are accounted for in the Demurrage and Wharfage returns. A suitable remark should be given in the relevant return against the entry of the connected Ticket, Waybill or Invoice to guard against duplicate credit being taken in connection with the same transaction. The following points should also be looked into during the check of Credit Notes:-</p> <ol style="list-style-type: none">1) The credit note is 'original' and is in proper form.2) It is signed by the department issuing it.3) It bears the stamp of the issuing office.4) There are no erasures, and alterations, if any, have been attested by the issuing officer.5) The certificate at the foot of the credit note has been completed and signed by the station staff.6) Full particulars of the transaction, in payment of which is rendered, are quoted.	
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	<p>7) When a single credit note is issued for a number of transactions payable at one time and place, full particulars of all such transactions are recorded in the credit note.</p> <p>8) In the case of Credit Notes of the posts and telegraphs department the column headed 'class' has been correctly filled in to admit of the correct levy of freight charges.</p> <p>Note- the above procedure does not apply to Firms credit notes which are sent by cash office to the Reserve Bank direct for collection from the bankers of the firms concerned and are not, therefore, received and subjected to check in the Accounts Office.</p>	
2905	<p>The check of charges shown in warrants and credit notes relating to coaching traffic mainly consists in bringing them to accord with the checked amount of the connected tickets or waybills except that:-</p> <p>i) In the case BPT/EFT where the connected tickets may not have come in the prescribed check, the warrants/credit notes should be checked completely and</p> <p>ii) The check of freight charges on credit notes relating to Parcels traffic involving freight</p>	<p>i) No Change proposed</p> <p>ii) No change proposed</p> <p>III) In the case of police warrants/jail vouchers, the under mentioned checks should be conducted:-</p> <p>a) Complete check of fare with reference to the particulars shown on the Police Warrants/Jail Vouchers viz., Station From, Station to, class etc. which are not exchanged through UTS/PRS system.</p>

	<p>value below Rs.30 in each case should be conducted to the extent of 10% subject to the same conditions as in vogue in the check of parcels way-bills falling under this monetary limit.</p> <p>iii) In the case of police warrants/jail vouchers, the under mentioned checks should be conducted:-</p> <p>a) Complete check of fare with reference to the particulars shown on the Police Warrants/Jail Vouchers viz., Station From, Station to, class etc.</p> <p>b)10% linking with entries of the connected printed tickets in the return but in case where under/overcharges are noticed the linking should be cent percent.</p> <p>c) Cent Percent linking with entries of tickets in the return where other than printed tickets are issued.</p> <p>In the case of Goods traffic, the Credit Notes for both 'paid' and 'to-pay' traffic should be checked as per the data available thereon. In case complete information is not available on 'to-pay' credit notes, the relevant invoice foils may be</p>	<p>b) In case where under or overcharges are noticed the linking should be cent percent.</p> <p>c) Cent Percent linking with entries of tickets in the return where other than printed tickets are issued.</p> <p>In the case of Goods traffic, the Credit Notes should be checked as per the data available thereon. The Accounts foil of the Invoices received from the forwarding station should be referred to and verified by TA for the purpose. The check of rates on Goods Credit Notes involving freight value of Rs. 100/- may be exercised to the extent of ten percent.</p>
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	<p>obtained from the destination station to complete the check. In the case of 'paid' traffic, The Accounts foil of the Invoices received from the forwarding station should be referred to for the purpose. The checked credit notes should be subsequently linked with machine abstracts and incorrect statements in the case of inward to-pay traffic and with the paid statement and incorrect statements in the case of outwards 'paid' traffic. The check of rates on Goods Credit Notes involving freight value below Rs. 50 may be exercised to the extent of ten percent except that in the case of Credit Notes involving Work Lines, Out/City Booking Agencies etc., the rate should be checked in all cases irrespective of any monetary limit.</p>	
2906	<p>Carriage bills for Credit notes and Warrants- After the credit notes and warrants have been subjected to internal check in the Accounts Office, these should be entered in carriage Bills (A2907 or A2908)</p>	No change proposed
2907	<p>All carriage bills except those against the Controller of Defence Accounts should be prepared in form A-2907.</p>	No change proposed
Form A2907		No change proposed
2908	<p>Carriage bills against Controller of Defence Accounts should be prepared in Form A-2908</p>	No change proposed
Form		No change proposed

A2908		
2909	The Carriage Bills should be prepared separately for each Government Department, firm or person against whom a claim lies, and should show the total freight due on each voucher, the vouchers themselves being securely attached to the bill. Thus the total of each bill will represent the freight due on the vouchers attached to it.	The Carriage Bills should be prepared separately for each Government Department, firm or person against whom a claim lies, and should show the total freight due on each voucher, the vouchers themselves being securely attached to the bill. Thus the total of each bill will represent the freight due on the vouchers attached to it and the total there of.
2910	Register of Credit notes kept pending. Credit notes, should be as far as possible, be included in Carriage Bills for the month to which they pertain. However, those, which cannot be billed for, on account of some reason or other, should be entered in a register (From AC(T) V-I) of pending credit notes maintained for the purpose, and care should be taken to see that they are included in the subsequent bill against the department concerned.	No change proposed
2911	Commission Charges on Warrants and Credit Notes- Commission Charges are payable to the railways by the Government departments for the use of Warrants and Credit notes in payment of railway fare and freight.	No change proposed
2912	The commission charges should be levied at the rate of Rs.220/- per hundred Credit Notes and Warrants relating to the State Governments, Union Territories and Civil Departments of the Government of India. In the case of Defence Department of Government of India, also, the commission charges should be levied at the rate	The commission charges should be levied at the rate of Rs.16,385/- per hundred Credit Notes and Warrants relating to the State Governments, Union Territories and Civil Departments of the Government of India. In the case of Defence Department of Government of India, also, the commission charges should be levied at the rate of Rs.16385/- . per hundred Credit Notes and Warrants except that in respect of Military Warrants for individuals (Form I.A.F.T 1752) for journey in II class/ sleeper class , the Commission charges should be levied at the

	of Rs.220/- per hundred Credit Notes and Warrants except that in respect of Military Warrants for individuals (Form I.A.F.T 1752) for journey in II class for which debits are raised against Defence Department at a flat rate, the Commission charges should be levied at the rate of Rs.110- per hundred Warrants i.e., 50 per cent of the normal rate of Commission charges.	rate of Rs.8193/- per hundred Warrants i.e, 50 per cent of the normal rate of Commission charges.
2913	The amount of commission charges recoverable from the departments concerned, on account of the use of warrants and credit notes, should be included as a separate item in the same bill in which charges in respect of the warrants and credit notes issued by them are included.	No Change proposed
2914	Requisition forms used for reserving railway accommodation for High Officials of Government are not included in the term 'warrants and credit notes' for the purpose of levy of commission charges and consequently no commission charges should be recovered in their case.	No Change proposed
2915	Railway Orders issued by the Military Secretary to the President for railway accommodation for the transport of the President should be treated in the same way as requisition of High Officials and no commission charges should be recovered in their case either.	No Change proposed
2916	Commission charges should not be levied on Emergent Police Passes and on vouchers tendered by the Posts and Telegraphs Department for occasional despatches for the	No Change proposed

	conveyance of mails.	
2917	Commission charges in respect of weather telegrams of the Indian Metrological Department despatched without prepayment of charges from the Licensed Railway Telegraph Offices should be recovered at the rate prescribed in Rule 149 of the Telegraph Manual, Volume-I and not at the rate laid down in Paragraph 2912.	No Change proposed
2918	Miscellaneous bills- These bills comprise such items as hire of engine and wagons other than that due by other railways on stock interchanged, interest on the capital cost of postal vehicles, charges for the conveyance of mails as a regular daily service, haulage of postal vehicles, demurrage and wharf age charges due from Departments of the railway.	No Change proposed
2919	Bills for the conveyance of Postal mails as a regular daily service and for the haulage of Postal vehicles should be prepared on the authority of Statements (Paragraph 1608-T and 1616-T) furnished half yearly by the Divisional Superintendents. In all other cases, bills should be prepared on such information, to be supplied by departmental or other officers, as may be necessary to work out the charges in accordance with the rules and orders in force.	No Change proposed
2920	Adjustment of petty sums between railways- The detailed instructions for inter railway adjustments are contained in paragraphs 867 to 870 F. These do not, however, apply to the following classes of transactions which should be adjusted regardless of the	No Change proposed

	<p>amount involved.</p> <ul style="list-style-type: none"> i) Debits against Joint station staff. ii) Through traffic transactions (except as provided in Para-2921) iii) Clearances of charges of hire on goods vehicles. 	
2921	<p>Inter-railway adjustment in respect of the under noted categories of Through traffic transactions should not be carried out as between the Indian Railways-</p> <ul style="list-style-type: none"> i) Public claims refund. ii) Overcharges sheets relating to clearance of station outstanding. iii) Items twice accounted for. iv) Debits raised and subsequently withdrawn etc. v) Readjustment of items wrongly accounted for with a railway when (on the accountal being proposed with the correct railway) the amount involved falls below Rs. 50 in each case. vi) Overcharges or undercharges coming to notice, after freight relating to Invoices/P.W. bills has been apportioned provisionally. 	No Change proposed
2922	<p>Numbering of carriages bills- Bills should before issue, be serially numbered with reference to their entry in the AOB (A 2923) suitable code letters being prefixed to the number to distinguish one class of bills from the other. These should then be</p>	No Change proposed

	submitted to the firm, person or department concerned.	
2923	Accounts Office Balance sheet- for the purpose of taking the Carriage Bills into account and of watching their realisation from the firms or departments concerned, as also for incorporating in accounts the traffic cash received otherwise than through the Station Balance Sheets (e.g. workshop profit, advertisement fees, sale of grass, fares of coupons sold by Tourist Agents, fares represented by Suburban Tickets sold in Head quarter offices, etc) a Balance Sheet (corresponding to the Bills Receivable Account in commercial Book-keeping) should be maintained in form A 2923.	No Change proposed
Form A2923		No Change proposed
2924	Separate AOB should be maintained for Coaching and Goods transactions.	No Change proposed
2925	Debit entries in the Accounts Office Balance sheet – The debit entries in AOB comprise of - 1) Opening balance. 2) Amount of carriage bills issued in connection with station vouchers- a) for the current month plus b) kept pending in the previous month (Part A) 3) Amount of pending vouchers- a) for the current month less, b) amount of pending vouchers (station figures) for previous months billed for in	No Change proposed

	<p>the current month.</p> <p>4) Amount of Miscellaneous bills (Part B) and</p> <p>5) Direct traffic receipts under-</p> <p>a) coaching</p> <p>b) Goods, and</p> <p>c) Sundry other earnings.</p>	
2926	<p>Credit entries in the AOB- The credit entries in the AOB comprise of -</p> <p>1) Cash (i.e. direct cash receipts & payments on Traffic Account);</p> <p>2) Transfers Railways and adjustments through the RBI;</p> <p>3) Book Transfers (Transfer of credits between Traffic & General Books); and</p> <p>4) Balance sheet transfers (Transfer of credits between Station Balance sheet and Accounts Office Balance sheet).</p>	No Change proposed
2927	<p>The closing balance of the AOB consists of the unrealised amount of Carriage Bills and amount of vouchers kept pending.</p>	No Change proposed
2928	<p>Posting of the AOB- It is necessary, in the case of vouchers, to defer the posting of the AOB, till Carriage Bills have been made out against the persons, firms or departments concerned, so that only the total of each bill need be entered in the AOB and the number of postings is reduced to a minimum. All bills pending realization or adjustment should be posted in the debit column of the AOB, the amount of fare or freight and commission, if any, being posted separately under the sub-columns</p>	No Change proposed

	provided for the purposes. The latter should be credited to Sundry Other Earnings on the debit side of the Balance Sheet.	
2929	<p>From the point of view of realisation, the bills fall under three distinct categories, namely</p> <ul style="list-style-type: none"> (i) Bills payable in cash, (ii) Those adjustable through “Transfers Railways” and through the Reserve Bank, and (iii) Those adjustable in the books of the home railway. 	No Change proposed
2930	<p>It will be found convenient to write up the Accounts Office Balance sheet separately for each class of bills- for this purpose, each Accounts Office Balance sheet should be kept in two parts A&B (Paragraph -2925) and separate pages allotted for the records of the three categories of bills mentioned in the previous paragraph. The total of each category should be brought together at the end of each part and that of each part in the Summary mentioned in paragraph 2933. In the form of the Accounts office Balance sheet (A-2923) provision is made for the adjustment of transactions for three months. In totalling each part, therefore, a separate total should be made of the unadjusted items brought forwarded from the previous quarter.</p>	No Change proposed
2931	Debits to be cleared by cash recovery will be so cleared on receipt of cash for which the	No Change proposed

	necessary advice will be sent by the Cashier. Those which are adjustable by book entry will be so adjusted on receipts of the transfer acceptances of other railways or Govt. departments by means of journal entries of transfers between General and Traffic books, the later in the case of item adjustable in the books of the home railway. The transfer acceptances will be communicated by the booking section. All such credits should be posted in the credit column of the Accounts office Balance sheet against the connected debits entries and the months outstanding reduced accordingly.	
2932	Misc. Earnings Register-Direct Traffic Cash Receipts or similar other items not previously brought to account should be recorded in Misc. Earnings Register(Form A-2932) and credited to the appropriate head of earnings.	No Change proposed
Form A2932		No Change proposed
2933	After the postings in the Accounts Office Balance Sheet have been completed, a Summary of both the parts (A and B) should be prepared in Form A2933. Separate summaries should be prepared for Coaching Goods Accounts Office Balance Sheets.	No Change proposed
Form A2933		No Change proposed
2934	The totals arrived at in the Summary mentioned in the previous paragraph should be transcribed to the Traffic Book, Part C (A.3225)	No Change proposed
2935	Claims for under and overcharges in items	No Change proposed

	<p>included in Carriage Bills- The time limits for claims by firms or departments against the railway for overcharges and by the railway against firms or departments for undercharges on items included in a Carriage Bill which has already been rendered are governed by Paragraph 352 and 353 of the Indian Railway Code for the Traffic Department. If any such claim is made by a firm or department in time, it should be investigated and, if admitted, the mistake should be rectified through an 'Adjustment' Bills to be prepared and rendered to the firm or department concerned. All such 'Adjustment' Bills should be classed as Miscellaneous Bills (Paragraph 2918) and entered in Part 'B' of the Accounts Office Balance Sheet irrespective of the 'class' of the original bill.</p>	
2936	<p>Outstanding Bills.-The outstanding in the Accounts Office Balance Sheet should be reviewed monthly and suitable action taken for the realisation of old outstanding. Those more than twelve months old should be specially watched.</p>	No Change proposed

Chapter No. XXX

Check of Handling Bills

Para No.	Existing Para	proposed changes
3001	<p>The different agencies by which goods are handled at stations in paragraph 2302 of the Indian Railway Commercial Manual II. When the handling is done by the contractors including</p>	<p>"Small" and "piecemeal" traffic since long has been closed hence no transshipment point. Now Wagons are being given on lease and contractor is doing this work.</p>

	Labour Co-operatives or Station Masters, their bills are received in the Accounts Office in Form XXIII/B-CM through the Divisional Commercial Superintendents, duly countersigned by the latter.	
3002	The bills should, on receipt, be examined to see that <ol style="list-style-type: none"> 1) They are in favour of persons authorized to do the loading and unloading work; 2) An agreement has been duly executed and so on..... 3) 4) 5) 6) 	
3003	The handling bills should be checked with reference to the documents mentioned below:-	
3004	A record of rates sanctioned by the competent authority or provided in the agreement of the handling of goods at different stations by contractors.....	
3005	To supplement the check exercised in the Accounts Office, The TIA should conduct a test check of the handling bills.....	
3006	<p>Transshipment Bills</p> <p>a) Bills are also received in the Accounts Office for handling work come in connection with the transshipment of goods at junctions, the transfer of goods from sick into sound wagons and the adjustment of loads of wagons enroute to be printed in italics and the checking of contents of wagons whose seals have been broken etc. such bills should be scrutinized to see that</p> <ol style="list-style-type: none"> 1. They are countersigned by the Divisional Superintendent concerned; 2. where sanctioned rates are in force, special higher rates 	No change proposed

	<p>have not been allowed for the services;</p> <p>3.The work for which payment is claimed is not such as is covered by a lump sum or other payment allowed to the same or another contractor at the stations concerned and</p> <p>4. there is a fair evidence of such work having been done.</p> <p>b) A percentage (to be fixed the Account officer) of transshipment bills should be checked by the TIA in course of their local inspection</p>	<p>The word Account officer to be replaced by Assistant Financial Advisor</p>
3007	<p>Payment of handling bills, both local and Through, is arranged by the Accounts Office except in cases where it is authorised, under para 1904-A to be made from station earnings to comply with the provisions of the payment of Wages Act.</p>	<p>Not applicable as all the work has been on lease.</p>

Chapter XXXI Accounts of Worked Lines

Para No.(1)	Existing Para (2)	Proposed Para (3)
3101	<p>Such branch lines and feeder railways as have been constructed at the cost of Branch Line Companies, Local Bodies and State Governments and are worked by the main line system, are called "Worked Lines".</p> <p>The terms for the working of such lines and the apportionment of their earnings are embodied in their respective agreements which should be carefully studied by the officers and staff concerned.</p> <p>As the terms of all the agreements are not uniform, an abstract showing the main features</p>	<p>Such branch lines and feeder railways as have been constructed at the cost of Branch Line Companies, Local Bodies and State Governments and are worked by the main line system, are called "Worked Lines".</p> <p>The terms for the working of such lines and the apportionment of their earnings are embodied in their respective agreements which should be carefully studied by the officers and staff concerned.</p> <p>As the terms of all the agreements are not uniform, an abstract showing the main features of each agreement, e.g., the items which comprise the gross earnings of each worked line, the percentage to be recovered from each line as working expenses, the rebate to be allowed under certain conditions, etc., etc., should be maintained in the</p>

	of each agreement, e.g., the items which comprise the gross earnings of each worked line, the percentage to be recovered from each line as working expenses, the rebate to be allowed under certain conditions, etc., etc., should be maintained in the Accounts Office and kept up-to-date for convenience of reference	Accounts Office and kept up-to-date for convenience of reference
3102	The actual adjustment of the working expenses to be recovered from the worked lines or the share of earnings to be paid to them should be made in accordance with the terms of their respective agreements. The general principles which should be followed in compiling the accounts for the purpose of such adjustments are, however, stated in the following paragraphs.	The actual adjustment of the working expenses to be recovered from the worked lines or the share of earnings to be paid to them should be made in accordance with the terms of their respective agreements. The general principles which should be followed in compiling the accounts for the purpose of such adjustments are, however, stated in the following paragraphs.
3103	Coaching Traffic. Before calculating the share of earnings of a worked line, a reference should be made to its agreement to ascertain what the coaching earnings of the worked line comprise of and this should be kept in view in compiling the accounts for the purpose of apportionment.	Coaching Traffic. Before calculating the share of earnings of a worked line, a reference should be made to its agreement to ascertain what the coaching earnings of the worked line comprise of and this should be kept in view in compiling the accounts for the purpose of apportionment.
3104	The Coaching earnings of the system include- 1 fares and freight charges proper for carrying the various kinds of coaching	The Coaching earnings of the system include- 1 fares and freight charges proper for carrying the various kinds of coaching traffic; and 2 other special charges such as

<p>traffic; and</p> <p>2 other special charges such as pilgrim or poll tax and cartage charges, etc., etc.</p> <p>The pilgrim or poll tax, when leviable, is included in the fares and, as this is creditable to the Municipalities concerned, it should be seen that its amount is always excluded from the fares before apportioning them between the Main and the Worked Lines.</p> <p>Cartage charges are not payable to Worked Lines. While apportioning shares to the Worked Lines, these charges should be deducted from the freight before dividing the same between the Main and the Worked Lines.</p> <p>In the case of undercharges, the apportionment of the correct amount is made to the Worked Lines regardless of the amount collected.</p> <p>As regards overcharges, no credit is to be afforded to the Worked Lines and the amount of overcharge should, therefore, be excluded from the fare and freight charges before apportionment.</p> <p>Penalty and clerkage charges are credited to the Main or the Worked Line according as the recovery has been made at the Main or Worked Line station.</p>	<p>pilgrim or poll tax and cartage charges, etc., etc.</p> <p>The pilgrim or poll tax, when leviable, is included in the fares and, as this is creditable to the Municipalities concerned, it should be seen that its amount is always excluded from the fares before apportioning them between the Main and the Worked Lines.</p> <p>Cartage charges are not payable to Worked Lines.</p> <p>While apportioning shares to the Worked Lines, these charges should be deducted from the freight before dividing the same between the Main and the Worked Lines.</p> <p>In the case of undercharges, the apportionment of the correct amount is made to the Worked Lines regardless of the amount collected.</p> <p>As regards overcharges, no credit is to be afforded to the Worked Lines and the amount of overcharge should, therefore, be excluded from the fare and freight charges before apportionment.</p> <p>Penalty and clerkage charges are credited to the Main or the Worked Line according as the recovery has been made at the Main or Worked Line station.</p> <p>These charges, when accruing at junctions with the Worked Lines, are credited to such lines in respect of their Local traffic only</p>
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	<p>These charges, when accruing at junctions with the Worked Lines, are credited to such lines in respect of their Local traffic only</p>	
3105	<p>Entries pertaining to each of the Worked Lines should be picked up from the relevant Returns received from the checking sections, separate sheets being used for posting, by each route and for each class of traffic.</p> <p>Traffic between each pair of stations should be posted in one place and grouped together.</p> <p>Note. The apportionment of Parcel traffic should be made according to the route prescribed by the Main Line administration, necessary adjustments being made in respect of deviated traffic.</p>	<p>Entries pertaining to each of the Worked Lines should be picked up from the relevant Returns received from the checking sections, separate sheets being used for posting, by each route and for each class of traffic.</p> <p>Traffic between each pair of stations should be posted in one place and grouped together.</p> <p>Note. The apportionment of Parcel traffic should be made according to the route prescribed by the Main Line administration, necessary adjustments being made in respect of deviated traffic.</p>
3106	<p>The apportionment of Local goods earnings with the Worked Lines is made on the inward basis.</p> <p>Accordingly, the entries relating to Worked Lines should be picked up from Local machine prepared Abstracts received in the Accounts Office from stations.</p> <p>In the case of Through goods traffic, the entries relating to inwards traffic of Worked Lines stations should be picked up from Through machine prepared Abstracts received from destination stations and</p>	<p>The apportionment of Local goods earnings with the Worked Lines is made on the inward basis.</p> <p>Accordingly, the entries relating to Worked Lines should be picked up from Local machine prepared Abstracts received in the Accounts Office from stations.</p> <p>In the case of Through goods traffic, the entries relating to inwards traffic of Worked Lines stations should be picked up from Through machine prepared Abstracts received from destination stations and those relating to outwards traffic from the Accounts Office copy of the machine prepared Abstracts of Worked lines stations received from Machine Section.</p> <p>The picking up should be done after</p>

	<p>those relating to outwards traffic from the Accounts Office copy of the machine prepared Abstracts of Worked lines stations received from Machine Section.</p> <p>The picking up should be done after the machine prepared Abstracts have been linked with the Statements of Incorrect Invoices.</p> <p>The apportionment should be made according to the route prescribed by the main line administration, necessary adjustments being made in respect of deviated traffic.</p> <p>Before making the calculations, it should be ascertained, by a reference to the agreement of the Worked Line concerned, what items constitute its goods earnings.</p> <p>Special charges such as Transshipment charges should be excluded from the freight charges proper for the purpose of making the apportionment, overcharges and undercharges being dealt with as stated in Paragraph 3104 above</p>	<p>the machine prepared Abstracts have been linked with the Statements of Incorrect Invoices.</p> <p>The apportionment should be made according to the route prescribed by the main line administration, necessary adjustments being made in respect of deviated traffic.</p> <p>Before making the calculations, it should be ascertained, by a reference to the agreement of the Worked Line concerned, what items constitute its goods earnings.</p> <p>Special charges such as Transshipment charges should be excluded from the freight charges proper for the purpose of making the apportionment, overcharges and undercharges being dealt with as stated in Paragraph 3104 above</p>
3107	<p>Other Traffic.</p> <p>(a) The following items, which are creditable to the Worked Lines, should be picked up from the Station Balance Sheets of Worked Line stations only.</p> <p>Coaching Traffic</p> <p>1 Left Luggage,</p>	<p>Other Traffic.</p> <p>(a) The following items, which are creditable to the Worked Lines, should be picked up from the Station Balance Sheets of Worked Line stations only.</p> <p>Coaching Traffic</p> <p>1 Left Luggage, Wharfage and Demurrage.</p> <p>2 Platform Tickets.</p>

	<p>Wharfage and Demurrage.</p> <p>2 Platform Tickets.</p> <p>3 Excess in booking.</p> <p>4 Telegraph earnings.</p> <p>5 Items taken to special debit by stations in the Coaching Balance Sheets and not accounted for through any of the returns submitted to the Accounts Office.</p> <p>Goods Traffic</p> <p>6 Demurrage and Wharfage.</p> <p>7 Items taken to special debit by stations in the Goods Balance Sheets and not accounted for through any of the returns submitted to the Accounts Office.</p> <p>(b) Items debitable to the Worked Lines, that is, items of credit taken by stations in their Coaching or Goods Balance Sheets in respect of</p> <p>1 Overcharge sheets pertaining to station outstanding,</p> <p>2 Previous debits withdrawn,</p> <p>3 Credits reversed, and</p> <p>4 Re-booking, etc.,</p> <p>should be picked up from the Balance Sheets of stations of the entire system.</p>	<p>3 Excess in booking.</p> <p>4 Items taken to special debit by stations in the Coaching Balance Sheets and not accounted for through any of the returns submitted to the Accounts Office.</p> <p>Goods Traffic</p> <p>5 Demurrage and Wharfage.</p> <p>7 Items taken to special debit by stations in the Goods Balance Sheets and not accounted for through any of the returns submitted to the Accounts Office.</p> <p>(b) Items debitable to the Worked Lines, that is, items of credit taken by stations in their Coaching or Goods Balance Sheets in respect of</p> <p>1 Overcharge sheets pertaining to station outstanding,</p> <p>2 Previous debits withdrawn,</p> <p>3 Credits reversed, and</p> <p>4 Re-booking, etc.,</p> <p>should be picked up from the Balance Sheets of stations of the entire system.</p>
3108	Gross Earnings of	Gross Earnings of Worked Lines.

	<p>Worked Lines.</p> <p>The total amount of items picked up in the manner prescribed in the preceding paragraphs would represent the amount divisible between the Main and the Worked Lines.</p> <p>For convenience of calculations, the totals should under mutual arrangement with the Worked Lines, be calculated to the nearest rupee; fifty paise and above being reckoned as one rupee and less than fifty paise being dropped.</p>	<p>The total amount of items picked up in the manner prescribed in the preceding paragraphs would represent the amount divisible between the Main and the Worked Lines.</p> <p>For convenience of calculations, the totals should be calculated to the next multiple of Rs. Five.</p>
3109	<p>Where, under the terms of the agreement, Local Through earnings are divisible in the ratio of the distance in kilometres covered by the traffic on the Main and the Worked Lines, the share due to the latter should be calculated by multiplying the total amount in round figures against each station with the Worked Line distance and dividing the product thus arrived at by the total distance covered by the traffic.</p>	<p>Where, under the terms of the agreement, Local Through earnings are divisible in the ratio of the distance in kilometres covered by the traffic on the Main and the Worked Lines, the share due to the latter should be calculated by multiplying the total amount in round figures against each station with the Worked Line distance and dividing the product thus arrived at by the total distance covered by the traffic.</p>
3110	<p>Adjustment on account of Refunds.-</p> <p>The amounts debitable to the worked lines in cases where refunds have been allowed at the time of delivery of goods etc., or claims for refund of overcharges have been passed should be worked out from the relevant records in the Accounts</p>	<p>Adjustment on account of Refunds.-</p> <p>The amounts debitable to the worked lines in cases where refunds have been allowed at the time of delivery of goods etc., or claims for refund of overcharges have been passed should be worked out from the relevant records in the Accounts Office and deducted from the amounts payable to the Worked Lines.</p>

	Office and deducted from the amounts payable to the Worked Lines.	
3111	<p>Payments to Worked Lines.</p> <p>In order to arrive at the amount payable to each Worked Line under its agreement on account of net earnings or rebate, a statement should be prepared monthly, showing the gross earnings of each Worked Line, the share of working expenses payable to the main line under the agreement and the net earnings of the Worked Line, and passed on to the Booking Section for arranging the necessary payment.</p>	<p>Payments to Worked Lines.</p> <p>In order to arrive at the amount payable to each Worked Line under its agreement on account of net earnings or rebate, a statement should be prepared monthly, showing the gross earnings of each Worked Line, the share of working expenses payable to the main line under the agreement and the net earnings of the Worked Line, and passed on to the Booking Section for arranging the necessary payment.</p>
3112	<p>In certain cases, the agreements provide for 90 per cent advance payment of earnings to the Worked Lines, quarterly or half-yearly. In such cases, statements of earnings of each Worked Line should be prepared, in the manner described above, to show the actual figures available at the time and approximates for the months for which the actuals are not available. The share of working expenses at the rate specified in the respective contracts should be deducted from the totals thus arrived at, the balance representing approximate net earnings payable to each Worked Line of which 90 per cent will be</p>	<p>In certain cases, the agreements provide for 90 per cent advance payment of earnings to the Worked Lines, quarterly or half-yearly. In such cases, statements of earnings of each Worked Line should be prepared, in the manner described above, to show the actual figures available at the time and approximates for the months for which the actuals are not available. The share of working expenses at the rate specified in the respective contracts should be deducted from the totals thus arrived at, the balance representing approximate net earnings payable to each Worked Line of which 90 per cent will be paid in advance. Necessary adjustment between the actual and approximate figures should be made at the time of the yearly final payments, when the actual earnings for the whole year are known.</p>

	<p>paid in advance. Necessary adjustment between the actual and approximate figures should be made at the time of the yearly final payments, when the actual earnings for the whole year are known.</p>	
3113	<p>The work of apportionment of fare and freight charges between the Worked Lines and the Main Line is by its nature such that it is difficult to provide for an automatic reconciliation to prove the accuracy of Worked Line accounts.</p> <p>The important thing in compiling Worked Line accounts is to discriminate out of several lakhs of items each month, the particular items in respect of which freight is creditable to Worked Lines.</p> <p>In this process of discrimination, some items are liable to be omitted from the accounts whereas others for which no freights is duo to the Worked Lines may be included therein.</p> <p>Mistakes in filling in the distance or in working out the Worked Lines shares may occur even if an item has been correctly included in the accounts.</p> <p>It is, therefore, necessary that the accounts compiled by the staff should be subjected to a rigorous test-check by the supervising staff as well as by the staff</p>	<p>The work of apportionment of fare and freight charges between the Worked Lines and the Main Line is by its nature such that it is difficult to provide for an automatic reconciliation to prove the accuracy of Worked Line accounts.</p> <p>The important thing in compiling Worked Line accounts is to discriminate out of several lakhs of items each month, the particular items in respect of which freight is creditable to Worked Lines.</p> <p>In this process of discrimination, some items are liable to be omitted from the accounts whereas others for which no freights are due to the Worked Lines may be included therein.</p> <p>Mistakes in filling in the distance or in working out the Worked Lines shares may occur even if an item has been correctly included in the accounts.</p> <p>It is, therefore, necessary that the accounts compiled by the staff should be subjected to a rigorous test-check by the supervising staff as well as by the staff compiling the accounts, so that all errors involving under and over credits to the Worked lines may be rectified.</p>

	compiling the accounts, so that all errors involving under and over credits to the Worked lines may be rectified.	
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Chapter Name: The Traffic Book No. XXXII

PARA No.	Existing Para	Proposed Changes
Para 3201	<p>The Traffic Book is a compilation which collects and brings to account, under the prescribed heads Coaching, Goods and Sundry Other Earnings, the whole of the traffic earning of a railway, both Local and Through, whether accrued at stations or otherwise.</p> <p>It records the progress of realization of these earnings, the results of apportionment of traffic interchanged with Other Railways and Deposit Private Companies (including Out/City Booking Agencies), and the progress in the settlement of the balances on these accounts.</p>	<p>The Traffic Book is a compilation which collects and brings to account, under the prescribed heads Coaching, Goods and Sundry Other Earnings, the whole of the traffic earning of a railway, both Local and Through, whether accrued at stations or otherwise.</p> <p>It records the progress of realization of these earnings, the results of apportionment of traffic interchanged with Other Railways and Deposit Private Companies (including Out/ City Booking Agencies, <i>JTBS, YTSKs and SPVs</i>), and the progress in the settlement of the balances on these accounts.</p>
Para 3202	<p>Parts of the Traffic Book.</p> <p>The Traffic Book consists of four distinct parts, viz</p> <ol style="list-style-type: none"> Station Accounts; Adjustment or Division Sheets; Ledger account of the Home Line; and Abstract of Earnings and Statement of Balances. 	<p>Parts of the Traffic Book.</p> <p>The Traffic Book consists of four distinct parts, viz</p> <ol style="list-style-type: none"> Station Accounts; Adjustment or Division Sheets; Ledger account of the Home Line; and Abstract of Earnings and Statement of Balances.
Para 3203	<p>Traffic Book, Part A</p> <p>The earning accrued at stations, for the realization of which the home railway is responsible, are consolidated in Traffic Book, Part A.</p> <p>It should be maintained in Form A. 3203 separately for Coaching-and Goods traffic.</p> <p>The names of all stations open for traffic (Coaching or Goods, as the case may be) should preferably be printed in convenient groups, generally in the order of their geographical position on the railway.</p>	<p>Traffic Book, Part A</p> <p>The earning accrued at stations, for the realization of which the home railway is responsible, are consolidated in Traffic Book, Part A.</p> <p>It should be maintained in Form A. 3203 separately for Coaching-and Goods traffic.</p> <p>The names of all stations open for traffic (Coaching or Goods, as the case may be) should preferably be printed in convenient groups, generally in the order of their geographical position on the railway.</p>
Para 3204	<p>Posting of Traffic Book, Part A.</p> <p>The postings in Traffic Book. Part A, should be made from the Station Balance Sheets after the same have been dealt with in the manner indicated in Para 2750 and the figures for the various headings have been summarized in a convenient form.</p>	<p>The posting in Traffic Book Part A will be made from systems generated Balance Sheets prepared at the stations as well as changes made by Traffic Accounts office during internal check in Error Sheet Module.</p>
Para 3205	<p>The opening balance for each station should be brought forward From the Traffic Book for the previous month and compared,</p>	<p>Redundant</p>

	during the course of posting the Traffic Book, with the corresponding figures shown in the Balance Sheet of the station concerned.	.
Para 3206	The traffic earning for the month, whether "Local" or "Through", should, be posted to the credit of the appropriate head of account, Coaching, Goods or Sundry Other Earnings, as the case may be. The provision of further analytical columns under each head for the preparation of abstracts of earnings is left to the discretion of the Accounts Officer.	The traffic earning for the month, whether "Local" or "Through", should, be posted to the credit of the appropriate head of account, Coaching, Goods or Sundry Other Earnings, as the case may be. The provision of further analytical columns under each head for the preparation of abstracts of earnings is left to the discretion of the Accounts Officer.
Para 3207	Similarly, the realization of traffic earnings, whether in "cash", "vouchers" or "transfers" should be posted under the heads provided in the form; the balance representing the unrealized earnings being posted in the column "Closing Balance".	Similarly, the realization of traffic earnings, whether in "cash ", "vouchers" or "transfers" should be posted under the heads provided in the form; the balance representing the unrealized earnings being posted in the column "Closing Balance".
Para 3208	After all the Balance Sheets have been posted in the manner indicated in the previous paragraphs, the Traffic Book, Part A, should be examined to see that there is an entry for each station on the home railway open for the traffic concerned ('Coaching' or 'Goods' as the case may be).	Redundant.
Para 3209	The various columns should be totalled and it should be seen that the sum total of the debit columns agrees with the total debits and that of the credit columns with the total credits and that the difference between the total debits and credits tallies with the closing balance to be carried forward to the next month's account.	Redundant
Para 3210	Verification of the correctness of postings in Traffic Book, Part A. Opening Balance. The total of the opening balance should be verified with that of the closing balance in the Traffic Book for the previous month.	Redundant.
Para 3211	The figure under the head "cash" should be verified with the Cash Registers (A. 2722) or, where the latter are not maintained, with the summary of Traffic Cash Check Sheets (A.1943).	The figure under the head "cash" shall be verified with the systems generated Cash Registers (A. 2722) as available in Cash & Pay module or, where the latter is not maintained, with the summary of Traffic Cash Check Sheets (A.1943).
Para 3212	The head "vouchers" should first be analysed under the sub-heads "Warrants" (Local and Through) and "Credit Notes" (Local, Through and Military) and should be verified with the aggregate of the Warrants and Credit Notes sent in by station in lieu of cash.	The head "vouchers" should first be analysed under the sub-heads "Warrants" (Local and Through) and "Credit Notes" (Local, Through and Military) and should be verified with the aggregate of the Warrants and Credit Notes sent in by station in lieu of cash.

<p>Para 3213</p>	<p>It will be observed that the postings of figures of Warrants and Credit Notes in the Traffic Book, Part A, are made on the basis of their station entries (see also Paragraph 2730).</p> <p>These Warrants and Credit Notes are checked in the Accounts Office and the checked amount is billed for against the Departments concerned (see Chapt. XXIX) The difference between the station and the audited figures of Warrants and Credit Notes should be adjusted in the Traffic Book, Part A, by increasing or decreasing (as the case may be) the earnings heads concerned on the debit side. This adjustment should be made on the basis of the aggregate of the under and overcharges on individual warrants and Credit Notes.</p>	<p>Porting of Warrants and Credit Notes in the Traffic Book, Part A are made through the system on the basis of their station entries (see also Paragraph 2730) These Warrants and Credit Notes are checked in the Accounts Office and the checked amount is billed for against the Departments concerned (see Chapter XXIX) The difference between the station and the audited figures of Warrants and Credit Notes should be adjusted in the Traffic Book, Part A, by increasing or decreasing (as the case may be) the earnings heads concerned on the debit side. This adjustment should be made on the basis of the aggregate of the under and overcharges on individual warrants and Credit Notes.</p> <p>Note:(Remarks of ER): Parcel Management System (PMS) is required to be inserted after UTS. TMS being a part of FOIS, it may be shown as 'FOIS (TMS)'.</p>
<p>Para 3214</p>	<p>Transfers.</p> <p>This head consists of "Balance Sheet Transfers" and "Book Transfers". Under the former are recorded all sums which are transferred from the Station Balance Sheet to the Accounts Office Balance Sheet or <i>vice versa</i>, viz., amounts received with the station earnings in connection with the out standings in the Accounts Office Balance Sheet or <i>vice versa</i>. The latter head is used to record:-</p> <ol style="list-style-type: none"> 1 Amounts received with station earnings but credited to the expenditure heads of account through the Journal Entries of Transfers. These items form credits to the head "Book Transfers". 2 Amounts paid out of station earnings for Departmental expenditure and debited to the expenditure heads through the Journal Entry of Transfers. These items form debits to the head Book Transfers". 	<p>Transfers.</p> <p>This head consists of "Balance Sheet Transfers" and "Book Transfers". Under the former are recorded all sums which are transferred from the Station Balance Sheet to the Accounts Office Balance Sheet or <i>vice versa</i>, viz., amounts received with the station earnings in connection with the out standings in the Accounts Office Balance Sheet or <i>vice versa</i>. The latter head is used to record:-</p> <ol style="list-style-type: none"> 1 Amounts received with station earnings but credited to the expenditure heads of account through the Journal Entries of Transfers. These items form credits to the head "Book Transfers". 2 Amounts paid out of station earnings for Departmental expenditure and debited to the expenditure heads through the Journal Entry of Transfers. These items form debits to the head Book Transfers".
<p>Para 3215</p>	<p>The totals under the head "Balance Sheet Transfers" should be verified with the corresponding figures in the Accounts Office Balance Sheet and it should be seen that the figures balance each other and that the suspense head is cleared. The totals of the head "Book Transfers" should be verified with the Summary of Journal Entries.</p>	<p>The totals under the head "Balance Sheet Transfers" should be verified with the corresponding figures in the Accounts Office Balance Sheet and it should be seen that the figures balance each other and that the suspense head is cleared. The totals of the head "Book Transfers" should be verified with the Summary of Journal Entries.</p>

<p>Para 3216</p>	<p>Rectification of mistakes. <u>Adjustment Balance Sheets.</u> All errors noticed during the course of verification of postings in Traffic Book, Part A, involving corrections in this figures of The Station Balance Sheets, should be rectified in the Traffic Book through the "Adjustment Balance Sheet". The "Adjustment Balance Sheet" is a supplementary Traffic Book prepared in the same form as the Traffic Book, Part A, to collect all the errors pertaining to the figures of each station to avoid repeated alterations in the figures already posted. All such corrections should be carried out neatly in the Traffic Book Part A.</p>	<p>Redundant</p>
<p>Para 3217</p>	<p>The Traffic Book Part A, having been completed in the manner indicated in the previous paragraphs, the grand totals under each head should be transcribed to the Traffic Book, Part C (Paragraph 3227).</p>	<p>The Traffic Book Part A, having been completed in the manner indicated in the previous paragraphs, the grand totals under each head should be transcribed to the Traffic Book, Part C (Paragraph 3227).</p>
<p>Para 3218</p>	<p>TRAFFIC BOOK, PART B. The Traffic Book. Part B, deals with the results of apportionment of all Through traffic interchanged between the Home Railway, Other Railways and Deposit Private Companies (including Out/City Booking Agencies).</p>	<p>TRAFFIC BOOK, PART B. The Traffic Book. Part B, deals with the results of apportionment of all Through traffic interchanged between the Home Railway, Other Railways and Deposit Private Companies (including Out/City Booking Agencies, SPVs).</p>
<p>Para 3219</p>	<p>The Traffic Book, Part B for Coaching traffic should be maintained in Form A. 3219.</p>	<p>The Traffic Book, Part B for Coaching traffic should be maintained in Form A. 3219.</p>
<p>Para 3220</p>	<p>The Traffic Book, Part B, for Goods traffic should be maintained in Form A. 3220</p>	<p>The Traffic Book, Part B, for Goods traffic should be maintained in Form A. 3220</p>
<p>Para 3221</p>	<p>The apportionment of the earnings from traffic carried over two or more railways is based on the following Principles:- The railway apportioning the earnings makes an adjustment direct with each railway to which a share is due on interchanged traffic; In the case of traffic interchanged between the Indian Railways, the adjustment of Goods, Passengers and 'Paid' Parcels traffic devolves on the forwarding railway while the adjustment of 'To-Pay' Parcels traffic devolves on the receiving railway. No adjustment is made in respect of Excess Fare, Luggage, Animals and Birds etc. traffic, such earnings being retained wholly by the collecting railway (Para 2159 and 2206).</p> <p>In the case of traffic interchanged with the Deposit Private Companies, the adjustment</p>	<p>The Railway apportioning the earnings shall make an adjustment with each Railway to which share is due on interchanged traffic based on the shares worked out though Centralised Apportionment System for Passenger and Goods earnings. Where shares are not worked out through Centralised Apportionment System, i.e. Parcels, Postal haulage etc. the same will be adjusted with concerned Railways as per manual Division – Sheet. No adjustment is made in respect of Excess Fare, Luggage, Animals and Birds etc. traffic, such earnings being retained wholly by the collecting railway (Para 2159 & 2206).</p> <p>In the case of traffic interchanged with the Deposit Private Companies and SPVs, the adjustment of earnings shall be done by the Railway in whose jurisdiction they fall.</p>

	<p>of all Coaching traffic, except Parcels, devolves on the forwarding railway and adjustment of Parcels and Goods traffic devolves on the receiving railway.</p> <p>Each line is debtor for all outwards "Paid" and inwards "To-Pay" traffic</p>	
Para 3222	<p>There are, at present, two methods of apportionment of earnings from traffic carried over two or more railways <i>viz.</i>, (1) Where no detailed accounts of apportionment are compiled and rendered by the apportioning railway to the other railways and (2) Where detailed accounts of apportionment technically called "Division Sheets" are compiled and rendered to the other railways.</p> <p>The former method is used for the apportionment of Goods, Passengers and parcels earnings in respect of traffic interchanged between the Indian Railways. Under this method, the apportioning railway works out the net results of apportionment and communicates the same to other railways without preparing detailed accounts of apportionment.</p> <p>Under the Division Sheet method which is followed in the case of apportionment of all kinds of traffic interchanged with Deposit Private Companies, the railways prepare and render to each other the Division Sheets showing, in detail, the proportions due on interchanged traffic.</p>	<p>There are, at present, two methods of apportionment of earnings from traffic carried over or more railways <i>viz.</i>, (1) Where in the case of Passenger and Goods, apportionment is carried out by Centralised Agency appointed by Railway Board and detailed apportionment matrix of outward and inward shares pertaining to each Railway is circulated by the agency for adjustment of apportioned shares by Railways and (2) Where detailed accounts of apportionment technically called "Division Sheets" are compiled and rendered to the other railways in the case of Parcel earnings, Postal haulage etc.</p> <p>Under the Division Sheet method which is followed in the case of apportionment of Parcel, Postal Haulage and Military Special trains and traffic interchanged with Deposit Private Companies, SPVs the railways prepare and render to each other the Division Sheets showing, in detail, the proportions due on interchanged traffic.</p>
Para 3223	<p>Posting of Traffic Book, Part B.</p> <p>The postings in Traffic Book - Part B, should be made from the net results of apportionment.</p> <p>These postings are made on the general principle that out of the earnings from through traffic, for the realization of which the home railway is responsible and which are included in Coaching or Goods earnings in Part A (<i>viz.</i>, the forwarded passenger, luggage and animals and birds etc. Traffic and outwards paid and inwards to-pay parcels and goods traffic) the home railway has to surrender the portion which is not its own. Similarly, it has to bring into account its own share of earnings from the traffic for the realization of which other railways and Deposit Private Companies are responsible (<i>viz.</i>, the received passengers, luggage and animals and birds etc. traffic and inwards paid and outwards to-pay parcels and goods</p>	<p>Posting of Traffic Book, Part B.</p> <p>The postings in Traffic Book - Part B, should be made from the net results of apportionment <u>exchanged with each other zonal Railway.</u></p> <p>These postings are made on the general principle that out of the earnings from through traffic, for the realization of which the home railway is responsible and which are included in Coaching or Goods earnings in Part A the home railway has to surrender the portion which is not its own.</p> <p>Similarly, it has to bring into account its own share of earnings from the traffic for the realization of which other railways and Deposit Private Companies are responsible (<i>viz.</i>, the received passengers, luggage and animals and birds etc. traffic and inwards paid and outwards to-pay parcels and goods traffic).</p> <p>Thus the shares of other Railways and Deposit Private Companies in forwarded passengers, luggage and animals and birds etc. traffic should be posted to the credit of</p>

	<p>traffic). Thus the shares of other Railways and Deposit Private Companies in forwarded passengers, luggage and animals and birds etc. traffic should be posted to the credit of these Railways and Deposit Private Companies by debit to the home railway. Similarly, the home railway share in received passenger, luggage, animals and birds etc. traffic should be posted to the debit of these Railways and Deposit Private Companies by credit to home railway. In like manner, the net result of apportionment on parcels and goods traffic should be posted to the debit or credit of other railways and Deposit Private Companies by credit or debit to home railway earnings.</p>	<p>these Railways and Deposit Private Companies by debit to the home railway. Similarly, the home railway share in received passenger, luggage, animals and birds etc. traffic should be posted to the debit of these Railways and Deposit Private Companies by credit to home railway. In like manner, the net result of apportionment on parcels and goods traffic should be posted to the debit or credit of other railways and Deposit Private Companies by credit or debit to home railway earnings. The various sources from which the net results of apportionment are to be obtained for the posting of Traffic Book, Part B are given below.</p> <p>I. For traffic interchanged between the Indian Railways</p>
	<p>Passengers Outward Register of shares due to each railway on Printed Tickets and Blank Paper Tickets.</p>	<p>Passengers Outward <i>Shares due to other Railways as per the results of CAS</i></p>
	<p>Passenger Inwards Telegraphic advices of results of apportionment received from the other railways.</p>	<p><i>Passengers Inwards</i> <i>Shares receivable from other Railways as per the results of CAS</i></p>
	<p>Parcels Outwards 'Paid' and Inwards 'To-Pay' Statements showing result of apportionment made on the basis of prescribed percentages.</p>	<p>Parcel – leased Statements showing result of apportionment made on the basis of kilometres travelled by traffic on each participating Railway.</p>
	<p>Telegraphic advices of result of apportionment received from other railways.</p>	<p>Parcel – Non leased Statements showing apportioned results of month's earnings in the proportion of actual apportionment from 11 to 20th date of the month.</p>
	<p>Goods Outwards 'Paid' & 'To-Pay' Machine statement of apportionment.</p>	<p>Goods Outwards 'Paid' and 'To-Pay' <i>As per CAS results (Goods).</i></p>
	<p>Goods Inwards 'Paid' and 'To-Pay'. Telegraphic advices of net results received from the other railways.</p>	<p>Goods Inwards 'Paid' and 'To-Pay'. <i>As per CAS results (Goods).</i></p>
	<p>II. For traffic interchanged with Deposit Private Companies</p>	<p>II. For traffic interchanged with Deposit Private Companies</p>

	<p>Inwards Passengers, Luggage, Animals and Birds, etc. traffic. Outwards Parcels traffic and Outwards Goods traffic. Outwards Passengers, Luggage, Animals, Birds, etc. traffic inwards Parcels traffic and Inwards Goods traffic.</p> <p>Inwards Division Sheets.</p> <p>Home Railway Division Sheets.</p>	<p>Inwards Passengers, Luggage, Animals and Birds, etc. traffic. Outwards Parcels traffic and Outwards Goods traffic. Outwards Passengers, Luggage Animals, Birds, etc. traffic inwards Parcels traffic and Inwards Goods traffic.</p> <p>Home Railway Division Sheets.</p>
Para 3224	<p>The totals of the figures posted against the home railway and each other railway and Deposit Private Company should then be cast and transcribed to Traffic Book, Part C.</p>	<p>Figures pertaining to home Railway, each other zonal Railway , Deposit Private Company and SPV will automatically be transcribed to Traffic Book Part C.</p>
Para 3225	<p>TRAFFIC BOOK, PART C As stated in Paragraph 3202, the Traffic Book - Part C, is the ledger of the Home Line for traffic earnings. It should be maintained in Form A. 3225, separately for coaching and goods traffic. It contains three ledger accounts, viz., (1) the Traffic Account, (2) the Other Railways Account and (3) the Deposit Private Companies Account.</p>	<p>As stated in Paragraph 3202, the Traffic Book, Part C, is the ledger of the Home Line for traffic earnings. It should be maintained in Form A. 3225, separately for coaching and goods traffic. It contains three ledger accounts, viz., (1) the Traffic Account, (2) the Other Railways Account and (3) the Deposit Private Companies Account and SPVs.</p>
Para 3226	<p>Traffic Account. For the purpose of recording the traffic earnings in the month's account to which they pertain and of watching the progress of their realization, a suspense account Traffic Account is operated upon in Part C of the Traffic Book. This account is debtor for all earnings, whether Local or through and is creditor for all recoveries of such earnings. The balance therefore, represents unrealized earnings.</p>	<p>Traffic Account. For the purpose of recording the traffic earnings in the month's account to which they pertain and of watching the progress of their realization, a suspense account Traffic Account is operated upon in Part C of the Traffic Book. This account is debtor for all earnings, whether Local or through and is creditor for all recoveries of such earnings. The balance therefore, represents unrealized earnings.</p>
Para 3227	<p>Posting of Traffic Book, Part C. The opening balances should be brought forward from the Traffic Book, Part C. of the previous month and checked with the corresponding figures transcribed from Part A and the Accounts Office Balance Sheet. The traffic earnings for the month credited through the Station Balance Sheets should be brought forward from the Traffic Book. Part A. These items form debits to Traffic Account by credit to final heads of earnings (viz Abstract X Coaching earnings, Y Goods earnings and Z Sundry other earnings).</p>	<p>Posting of Traffic Book, Part C. The opening balances should be captured by the System and brought forward from the Traffic Book, Part C of the previous month. The traffic earnings for the month credited through the Station Balance Sheets should be captured by the System from the Traffic Book Part A. These items form debits to Traffic Account by credit to final heads of earnings (viz Abstract X Coaching earnings, Y Goods earnings and Z Sundry other earnings). In regard to earnings from Through traffic, the division thereof between Home Railway, other Railways and</p>

	<p>In regard to earnings from Through traffic, the division thereof between Home Railway, other Railways and Deposit Private Companies having already been made in Traffic Book, Part B, the figures should be transcribed from that Part to Part C.</p> <p>The Home Railway's earnings in which these were merged in Traffic Book, Part A, should be minus credited by credit to other Railways and Deposit Private Companies or vice versa.</p>	<p>Deposit Private Companies having already been made in Traffic Book, Part B, the figures should be captured from the System and transcribed from that Part to Part C.</p> <p>The Home Railway's earnings in which these were merged in Traffic Book, Part A, should be minus credited by credit to other Railways and Deposit Private Companies or vice versa.</p>
Para 3228	<p>The realisation of traffic earnings should be similarly brought forward from Part A.</p> <p>These figures will represent credits to Traffic Account by debit to "cash" "vouchers" or "transfers".</p>	<p>The realisation of traffic earnings should be similarly be captured from the System and brought forward from Part A.</p> <p>These figures will represent credits to Traffic Account by debit to "cash" "vouchers" or "transfers".</p>
Para 3229	<p>The debits and credits to Traffic Account in the Accounts Office Balance Sheet should be brought forward from that Balance Sheet and should be added to these transcribed from Part A.</p> <p>In the case of these figures, the credit to earnings arises only in respect of such items as have not already passed through the Station Balance Sheets and Traffic Book, <i>Part A</i>.</p>	<p>The debits and credits to Traffic Account in the Accounts Office Balance Sheet should be brought forward from that Balance Sheet and should be added to these transcribed from Part A.</p> <p>In the case of these figures, the credit to earnings arises only in respect of such items as have not already passed through the Station Balance Sheets and Traffic Book, <i>Part A</i>.</p>
Para 3230	<p>Other Railways Account.</p> <p>All transactions regarding division of traffic earnings with other railways with which the traffic is interchanged and which bank with the Government Treasury are passed through this account.</p> <p>The opening balance in favour or against each railway should be brought forward from the Traffic Book, Part C, for the previous month.</p> <p>The results of division of interchanged traffic for the month are transcribed from the Traffic Book, Part B.</p> <p>The payments to and receipts from other railways by "Transfer Railways" should be posted from the extracts of Transfer Certificates and the balances in favour of or against each railway worked out.</p> <p>These balances represent unadjusted through traffic transactions with other</p>	<p>Other Railways Account.</p> <p>All transactions regarding division of traffic earnings with other railways with which the traffic is interchanged and which bank with the Government Treasury are passed through this account.</p> <p>The opening balance in favour or against each railway should be brought forward from the Traffic Book, Part C, for the previous month.</p> <p>The results of division of interchanged traffic for the month are transcribed from the Traffic Book, Part B.</p> <p>The payments to and receipts from other railways by "Transfer Railways" should be posted from the extracts of Transfer Certificates and the balances in favour of or against each railway worked out.</p> <p>These balances represent unadjusted through traffic transactions with other railways and should be susceptible of verification with the balance of unadjusted Account Current (A. 3238).</p>

	railways and should be susceptible of verification with the balance (of unadjusted Account Current (A. 3238).	
Para 3231	<p>Deposit Private Companies Account When, under competent authority (Appendix I-T), Through traffic is permitted with companies or other carriers who do not bank with a Government Treasury, moneys due to them on the apportionment of traffic for the month should be credited to this account. This credit will be removed by actual payment or debit (by credit to earnings) against moneys collected by private companies on behalf of Indian Railways. In cases, however, where moneys due from Private Companies exceed those due to them, the net amount should be debited to this account and cleared when cash is received. The balances under this account should be proved in the same way as those under "Other Railways".</p>	<p>Deposit Private Companies Account When, under competent authority (Appendix I-T), Through traffic is permitted with companies or other carriers who do not bank with a Government Treasury, moneys due to them on the apportionment of traffic for the month should be credited to this account. This credit will be removed by actual payment or debit (by credit to earnings) against moneys collected by private companies on behalf of Indian Railways. In cases, however, where moneys due from Private Companies exceed those due to them, the net amount should be debited to this account and cleared when cash is received. The balances under this account should be proved in the same way as those under "Other Railways".</p>
Para 3232	<p>Closing of Traffic Book-, Part C. The grand totals under each of the heads Coaching, Goods and Sundry Other, earnings as also under other Railways and Deposit Private Companies should be transcribed to Part D from which the monthly Journal Entry is prepared for incorporation in the General Books.</p>	<p>Closing of Traffic Book-, Part C. The grand totals under each of the heads Coaching, Goods and Sundry Other, earnings as also under other Railways and Deposit Private Companies should be transcribed to Part D from which the monthly Journal Entry is prepared for incorporation in the General Books.</p>
Para 3233	The Traffic Book, Part, D, consists of the monthly Journal Entry and two statements. It should be maintained in Form A 3233 separately for Coaching and Goods traffic.	The Traffic Book - Part D, consists of the monthly Journal Entry and two statements. It should be maintained in Form A 3233 separately for Coaching and Goods traffic.
	<p>Para 3234: In the Journal Entry, the transactions for the month are journalized for incorporation in the General Books of the railway. Only the debit side of the Traffic Account is journalized. The grand total under the column "Total debits excluding balances" should be posted in the Journal Entry to the debit of Traffic Account, but, before doing so, the amount of vouchers should be excluded as this amount is accounted for on the debit side twice, once through the Station Balance Sheet where the connected Ticket, way-Bill or Invoices Accounted for and again</p>	<p>In the Journal Entry, the transactions for the month are journalized for incorporation in the General Books of the railway. Only the debit side of the Traffic Account is journalized. The grand total under the column "Total debits excluding balances" should be posted in the Journal Entry to the debit of Traffic Account, but, before doing so, the amount of vouchers should be excluded as this amount is accounted for on the debit side twice, once through the Station Balance Sheet where the connected Ticket, way-Bill or Invoices Accounted for and again through the Accounts Office Balance Sheet. The credits to the Earnings heads, Other Railways and Deposit Private Companies should be posted from the</p>

	through the Accounts Office Balance Sheet. The credits to the Earnings heads, Other Railways and Deposit Private Companies should be posted from the respective columns in Part C of the Traffic Book.	respective columns in Part C of the Traffic Book.
Para 3235	<p>Comparison of Traffic Book balances with main ledgers.— The balances under "Traffic Account," "Other Railways" and "Deposit Private Companies" as brought out in the Traffic Book should be proved monthly with the corresponding balances in the main ledgers. For this purpose, the balances under each of the accounts mentioned above in the Coaching Traffic Book should be transferred to the Goods Traffic Book and the total balances worked out. These should then be compared with those in General Books. Differences should exist only under Traffic Account due to "Cash in Transit."</p>	<p>Comparison of Traffic Book balances with main ledgers.— The balances under "Traffic Account," "Other Railways" and "Deposit Private Companies" as brought out in the Traffic Book should be proved monthly with the corresponding balances in the main ledgers. For this purpose, the balances under each of the accounts mentioned above in the Coaching Traffic Book should be transferred to the Goods Traffic Book and the total balances worked out. These should then be compared with those in General Books. Differences should exist only under Traffic Account due to "Cash in Transit."</p>
Para 3236	<p>Cash in Transit Stations take credit in their Balance Sheets for cash realized by them in the month irrespective of whether it is remitted to and acknowledged by the Cashier in that month or in the subsequent month. Such station cash for which credit has been allowed to the Stations in one month but, which has been received in the Cash Office after the third of the following month and consequently included in the General Books in the following month, is called Cash in Transit. The following example illustrates how the Cash in Transit causes the difference between the balance in the Traffic Book and that in the General Books.</p>	<p>Cash in Transit Stations take credit in their Balance Sheets for cash realized by them in the month irrespective of whether it is remitted to and acknowledged by the Cashier in that month or in the subsequent month. Such station cash for which credit has been allowed to the Stations in one month but, which has been received in the Cash Office after the third of the following month and consequently included in the General Books in the following month, is called Cash in Transit. The following example illustrates how the Cash in Transit causes the difference between the balance in the Traffic Book and that in the General Books.</p>
Para 3237	Differences under "Other Railways" and "Deposit Private Companies" and under "Traffic Account", if not covered by cash in transit, should be investigated and rectified in the accounts for the subsequent months.	Differences under "Other Railways" and "Deposit Private Companies" and under "Traffic Account", if not covered by cash in transit, should be investigated and rectified in the accounts for the subsequent months.
Para 3238	<p>Account Current: The settlement of through traffic transactions among railways takes place monthly and is made on the basis of the results of apportionment. For this purpose, an Account Current should be prepared monthly in Form A. 3238 for each railway with which traffic is</p>	<p>The settlement of through traffic transactions among railways takes place monthly and is made on the basis of the results of apportionment. For this purpose, an Account Current should be prepared monthly in Form A. 3238 for each railway with which traffic is interchanged. An Account Current is a copy of the ledger account of</p>

<p>interchanged.</p> <p>An Account Current is a copy of the ledger account of the Other Railway or Deposit Private Company in the books of the Home Railway.</p> <p>Only one Account Current should be prepared for both Coaching and Goods transactions and the net result in favour of or against the railway worked out.</p> <p>Where the Home Railway is creditor, the Account Current should be sent to the debtor railway.</p> <p>In the case of other railways the account current should be accompanied by a Transfer Certificate for acceptance by the debtor railway.</p> <p>The Transfer Certificate will, as a rule, be accepted in full by the debtor railway, any errors noticed in checking the account being notified to the creditor railway for adjustment in the subsequent month</p>	<p>the Other Railway or Deposit Private Company in the books of the Home Railway.</p> <p>Only one Account Current should be prepared for both Coaching and Goods transactions and the net result in favour of or against the railway worked out. Where the Home Railway is creditor, the Account Current should be sent to the debtor railway.</p> <p>In the case of other railways the account current should be accompanied by a Transfer Certificate for acceptance by the debtor railway.</p> <p>The Transfer Certificate will, as a rule, be accepted in full by the debtor railway, any errors noticed in checking the account being notified to the creditor railway for adjustment in the subsequent month</p>
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Para No.	Existing Para	Proposed Para
3301	<p>The preceding chapters deal with the check and accounting of returns which are submitted by the stations to the Accounts Office. The check of initial records of accounts maintained at stations, which do not come under the scrutiny of the Accounts Office, is carried out by the Travelling Inspectors of Station Accounts who are also responsible to check that the returns submitted by stations to the Accounts Office have been correctly prepared and agree with the initial records maintained at the stations.</p>	<p>A cell dedicated for the purpose of checking online transactions of different Systems may be formed in the Traffic Accounts office by providing PRS/FOIS/UTS/PMS Terminals for in house online checking of the system with some specific report generation eg.,</p> <ol style="list-style-type: none"> 1. Exceptional report of missing Roll continuity. 2. Short remittance. 3. Delayed remittance. <p>However, for such checks as check over short supply certificates for granting of Train Load Classes have to be carried out at the units itself until and unless the same has been incorporated in the system.</p>
3302.	<p>Programme of Inspections. —Every station must be inspected at such intervals as may be fixed by the Accounts Officer, the interval not to exceed, ordinarily, four months in the case of large stations and six months in the case of small stations</p>	<p>Programme of Inspections. —Every station must be inspected at such intervals as may be fixed by the Accounts Officer, the interval not to exceed, ordinarily, four months in the case of large stations and six months in the case of small stations</p>
3303	<p>Each Office of the Tourist Agent should be inspected at least once a month by the Accounts Inspector or</p>	<p>Each Office of the YTSK, JTBS, CBA, Post Office PRS, Defence-PRS, Non-rail head PRS, Out-Agencies etc should be inspected every month by the</p>

	<p>Commercial Inspector to ensure that the Tourist Agent correctly accounts for all the tickets sold and cash collected and does not, at any time, fall behind schedule either in making remittances or submitting accounts to the railway. Where railways consider two inspections every month are required, one should be by a Commercial Inspector and the other by an Accounts Inspector. These Inspections should be conducted thoroughly in order to detect any irregularity. A similar procedure should be introduced in the case of City Booking Agents and Out-Agents to ensure that remittances etc. are received in time and regularly.</p>	<p>Accounts Inspector or Commercial Inspector to ensure that the Agent correctly accounts for all the tickets sold and cash collected and does not, at any time, fall behind schedule either in making remittances or submitting accounts to the railway. Here each inspections by Commercial and Accounts Inspector at alternate month should be conducted thoroughly in order to detect any irregularity. A similar procedure should be introduced in the case of City Booking Agents and Out-Agents to ensure that the returns and remittances etc. are received in time and regularly.</p> <p>Inspection of iJTBS/YTSK/Halt contractor/non-railway PRS heads:/Out Agencies and other similar authorised ticketing agencies by TIAs/CTIs every alternate months.</p> <p>eg., TIAs may inspect a unit in odd months and CTIs in even months</p>
3304	<p>The Inspectors are required to keep their programmes confidential and the date on which it is proposed to visit a station should not be made known to the Station Master concerned.</p>	<p>The Inspectors are required to keep their programmes confidential and the date on which it is proposed to visit a station should not be made known to the Station Master concerned & others including non railway heads</p>
3305	<p>Intensive check over collection of Tickets.—Intensive check over collection of tickets should be conducted periodically at stations. For this purpose, the collection of tickets of all passengers arriving at or entraining at the stations during 24 hours should be supervised by Inspectors of Station Accounts of the Reserve Force as nominated by the Accounts Officer and staff of the Commercial Department. These intensive checks should, also, be carried out by the Travelling Inspectors of station Accounts holding regular beats during their journeys to and from station with the assistance of station and Ticket Checking staff.</p>	<p>Intensive check over collection of Tickets.— Intensive check over collection of tickets should be conducted periodically at stations. For this purpose, the collection of tickets of all passengers arriving at or entraining at the stations during 24 hours should be supervised by Inspectors of Station Accounts of the Reserve Force as nominated by the Accounts Officer alongwith staff of the Commercial Department These intensive checks should, also, be carried out by the Travelling Inspectors of station Accounts holding regular beats during their journeys and through special drives of trains check with the assistance of station and Ticket Checking staff on running trains and platforms Collection/Nipping to be replaced by the word "ticketless passengers" (Commercial Circular 42/2006.</p>
3306	<p>Facilities for investigations. —The Station Masters are required to allow the inspecting staff of the Accounts Department free access to all correspondence, books and other records at stations and to afford them every possible facility in their investigations. All books, documents and vouchers, as well as all tickets in Stock, outstanding parcels and goods, cash in hand, etc. which may be asked</p>	<p>Facilities for investigations. —The Station Masters are required to allow the inspecting staff of the Accounts Department free access to all correspondence, books and other records at stations and to afford them every possible facility in their investigations. All books, documents and vouchers, as</p>

	for by the inspecting staff, should be promptly produced for their inspection.	well as all tickets in Stock, outstanding parcels and goods, cash in hand, etc. which may be asked for by the inspecting staff, should be promptly produced for their inspection. Access to records and data/reports/statements etc which are maintained on UTS/PRS/FOIS/TMS etc. and system reports, as defined in Chapter XXXV(proposed), should be provided to TIAs though a unique ID & Password for the required period, as specified from time to time. Reports which are required regularly should be available as a Web Report with facility of access to various reports through Multiple Tabs.
3307	Inspection of Initial Records. —The Inspectors should pay particular attention to the manner in which the initial records are maintained at stations. They should see that there are no erasures, overwritten figures or uninitialled corrections in the station books and documents and that otherwise they have been maintained up-to-date, efficiently and in a way that they can be relied upon, if necessary, as evidence in a court of law.	Inspection of Initial Records. —The Inspectors should pay particular attention to the manner in which the initial records are maintained at stations and non-rail heads . They should see that there are no erasures, overwritten figures or uninitialled corrections in the station/ non-rail head books and documents and that otherwise they have been maintained up-to-date, efficiently and in a way that they can be relied upon, if necessary, as evidence in a court of law.
3308	Duty of Inspectors to instruct station staff. —The Inspectors should, at all times, be prepared to give readily, when an application is made to them by the station staff, instructions for the preparation of returns for the Accounts Office and as to the manner in which the books and accounts are to be kept at stations. Should any portion of such instructions be not understood by the station staff, the Inspectors should take the opportunity afforded by their visits to stations, to clarify them and instruct the staff how to maintain their accounts and records.	No Change
3309	Initial Records not be removed outside station premises. —The work of checking the initial records and documents must be done at the stations concerned and no documents belonging to the station should be removed outside the station premises, except under special instructions from the Accounts Officer or under very exceptional circumstances such as frauds.	No Change
3310	Duties of Inspectors in cases of frauds. —When a fraud is suspected at a station, it is incumbent on the Inspector immediately to report the matter to the Accounts Officer by name, and to continue the	Duties of Inspectors in cases of frauds. —When a fraud is suspected at a station or any non-railhead location (JTBS/YTSK/POSTPRS/DEFENCE.PRS/CONTAINR

	<p>investigation of the case with caution and calmness, avoiding excitement and any tendency to exaggerate facts or jump at conclusions. In such a case, he should, on no account, leave the station or take upon himself the safe custody of the books or cash connected with fraud, without the permission of the Accounts Officer. He should, however, see that proper measures are taken to prevent access by the suspected party to the connected books, cash etc. The general instructions laid down in Chapter XI of the Indian Railway Financial Code should be borne in mind in dealing with cases of losses, frauds and embezzlements</p>	<p>HEADS / PRIVATE SIDINGS & their Weighbridges / PRIVATE PORTS / IRCTC agents) it is incumbent on the Inspector immediately to report the matter to the Accounts Officer by name, and to continue the investigation of the case with caution and calmness, avoiding excitement and any tendency to exaggerate facts or jump at conclusions. In such a case, he should, on no account, leave the station / non-railhead location or take upon himself the safe custody of the books/equipments or cash connected with fraud, without the permission of the Accounts Officer. He should, however, see and call for a departmental and concerned executive officer's intervention (through RPF) and to ensure that proper measures are taken to prevent access by the suspected party to the connected books / equipments, cash etc. The general instructions laid down in Chapter XI of the Indian Railway Financial Code should be borne in mind in dealing with cases of losses, frauds and embezzlements</p>
<p>3311</p>	<p>Main items to be checked by Inspectors. — The detailed instructions for the check of various records of accounts at stations will be prescribed by the Financial Adviser and Chief Accounts Officer. The following are some of the main items which the Inspectors should look into:-</p>	<p>Main items to be checked by Inspectors— The detailed instructions for the check of various records of accounts at stations/non-rail heads will be prescribed by the Financial Adviser and Chief Accounts Officer or will be as laid down in the Manual of instructions for Inspection of Stations Accounts. The following are some of the main items which the Inspectors should look into:-</p>
<p>3311.1</p>	<p>Nil</p>	<p>The check of major fluctuations and demographical / other change in pattern of traffic, should be done by TIAs, and reports to be furnished alongwith trainwise/OD pair analysis for facilitating useful MIS to the Administration. Analysis should cover (i) For coaching and other coaching; All passenger trains originating / terminating / passing through the area of</p>

		<p>jurisdiction of the TIA and the analysis should bring out and suggest changes in coach composition, timings, frequency etc. for improving Passenger Earnings.</p> <p>(ii) For goods; Trend of traffic flow from / to the industries in their jurisdiction should be covered. Such analysis should also cover traffic pattern of other modes of transport viz road, water ways etc. O.D analysis, diversion to road, rail coefficient of measures, improving of loading etc.</p> <p>In Traffic Accounts Office necessary cell to be formed which will analyze these reports from time to time. These special inspections should be done as and when required and will not be a part of the regular inspection programme.</p>
3311.2	Verification of cash immediately on arrival at a station and the arrangement for its safe custody	<p>(1) Cash received across the counter -Verification of cash immediately on arrival at a station and the arrangement for its safe custody</p> <p>(2) E-Payment. -Verification of Payment of freight and other charges through Epayment advice slips, and their consolidated datewise totals into Balance Sheet.</p> <p>1) "Cash" to be replaced by "cash and instruments" (2) As proposed (3) -"Prepaid " freight Converted to "To Pay" and reason thereof. -To Pay Surcharge levied or not -LC valid or not</p>
3311.3	Arrangement of the tickets in the tubes and check of fares and closing numbers of tickets with those shown on the tube and in the summary of Daily Trains Cash-cum-summary	<p>(a) In case of card tickets:- Arrangement of the ticket in the tubes and check of fares and closing numbers of tickets with those shown on the tube and in the summary of</p>

	Book, respectively.	<p>Daily Trains Cash-cumsummary Book, respectively.</p> <p>(b)In case of UTS/PRS</p> <p>(i) verify the availability of Stock in hand with usage on PRS/UTS/YTSK.</p> <p>(ii) Cross verification of roll numbers in use with stock register and continuity statement. Sale record of Smart Cards and Smart Cards Stock Register.</p> <p>(iii) Check the Stock Position of Ticket Rolls, in relation to requirement and comment of position of overstock.understock.</p> <p>(iv)System Check of fare distance and other charges on tickets issued through PRS/UTS at stations / STBS operator or UTS tickets dispensed by ATVM & Co TVM /JTBS operator. Similar checks are to be exercised in case of tickets issued by YTSK operator and nonrail head PRS Centres for actual chargeable distance, rates etc with distance table and Coaching Tariff, and extant rules.</p> <p>(v)Check of Non-issued / Cancelled / Special Cancelled tickets, from ROPD Reports for UTS and PRS tickets.</p> <p>(vi)Check of Mismatch tickets and their rectification with sales from mismatch reports on UTS. To exercise a better check on correct fare and distance, a check of distance of all fare dumps to be exercised by the RBS/distance vetting cell of Traffic Accounts Office in RBS.</p> <p>Other items same as proposed.</p>
3311.4	Check of the Blank Season Tickets register	To be deleted
3311.5	Check of Paper tickets, including Blank Paper Tickets	Check of Paper tickets, including Blank Paper Tickets PAPER Tickets means not only BPTs but also other paper tickets like EFT, LUGGAGE Ticket, Parcel Way Bills. Check should be done by TIA on regular basis.
3311.6	Check of Daily Trains Cash-cum summary Book and Cash Remittance Notes.	<p>Check of Daily Trains Cash cum-summary Book and Cash Remittance Notes. Check will include -</p> <p>(i) Record of actual remittances and epayments, including remittances made by nonrail head booking agents, and relevant recovery of commission on service charges on prevailing rates. Check will include the commission paid to YTSK / halt / flag agents for sale of Card tickets and its correctness.</p> <p>(ii) Cash collection Receipts where earnings are remitted through Agencies/Banks, appointed for this purpose.</p>
3311.7	Check of Guard's signature book for cash bags.	No Change.
3311.8	Check of outstanding parcels and goods with the delivery books. Tally books, Vehicle register, Register of unconnected consignments and Gate	Check of outstanding parcels and goods with the delivery books. Tally books, Vehicle register, Register of

	Pass books.	unconnected consignments and Gate Pass books whether maintained manually or on system.
3311.9	Check of Parcels and Goods Cash Books	Check of Parcels and Goods Cash Books either maintained manually or through system
3311.10	Recovery of wharfage and demurrage charges	Recovery of wharfage and demurrage charges with manual as well as system records.
3311.11	Accountal of Error Sheets	Accountal of Error Sheets raised manually or through the system. At the time of issue of Error sheets by the traffic accounts office, one copy of the Error Sheet should be handed over to the sectional TIA, who in turn during visit at the concerned station/units against which that Error sheet is issued. The TIA will check with the initial records of the concerned station/unit whether taken into account, take remarks of the station/unit & return the same to the Traffic Accounts Office
3311.12	System of re-weighment of inwards parcels and goods and the accuracy of weighing machines and weighbridges	System of re-weighment of inwards parcels and goods and the accuracy of weighing machines and weighbridges. Important Checks will include following- (i) Re-weighment of inwards parcels is to be checked with Mechanical/EIMWB weighment sheets, as per laid down norms. (ii) The position of weighment particulars of Inward and Outward goods consignment which are received or dispatched should be checked by TIA and details thereof should be submitted in his report. (iii) That weighing machines and weighbridges, is functional and supervised by concerned commercial inspectors and officers of commercial and Mech. Deptt. The Calibration of Weighbridge / weighing machine is done by Inspector of Weight and Measurements of respective state govt. (iv) Inward Parcels where delivered through PMS are handed over on issued gate pass, containing the details of its re-weighment results. (v) Realisation of penal freight, if any, to be checked. Weighment & re-weighment are not done only on Goods/coal traffic but also Parcel Traffic(specially on Leased parcel traffic)& therefore to check the

		weightment advice (receipt through FOIS/ Guards) at destination points in respect of GOODS/COAL traffic as well as for Parcel traffic(both leased& non-leased traffic booked in parcel vans)as well as to check the correctness of realization of penal freight is also come under the purview of the TIAs & for that necessary Man day also required for these check. Further in respect of leased parcel traffic Re-weightment of the same at destination points are also required to be done by the TIAs to detect overload & to realize the penal freight.
3311.13	Obtaining of proper forwarding Notes.	Obtaining of proper Forwarding Notes, for manual registration or E-demands This may be at GOODS/COAL booking Points but in case of booking of Parcel& Luggage traffic, obtaining of proper forwarding note is still being done manually & therefore check of Forwarding Note with connected P.WBills/luggage tickets is still required by the TIAS.
3311.14	Check of List of Outstanding.	Check of list of Outstandin It is the duty of the TIAS to check each& every items of the outstanding with cash book arrived at the actual position as well as to review the same & afford credit where required after scrutiny of all records to clear outstanding amount lying unnecessary for a long time.
3311.15	Regularity in the preparation of Test Balance Sheets	Regularity in the preparation of Test Balance Sheets. In the station balance sheet for each non-railway location like JTBS/YTSK/Out-agency / Container-head, separate balance sheet, should be prepared and then merged into station balance sheet. The balance sheet of JTBS/YTSK, will not have provision for their deposits. A separate head for JTBS/YTSK deposit and amount utilized on each day for dispensing tickets should be shown with that balance sheet.
3311.16	Handling bills.	Handling bills for Parcels / Goods and handling of consignment from wagons at weighbridges is to be checked..
3311.17	Unaccounted for invoices and waybills.	Unaccounted for invoices and their proper disposal into the system PMS / FOIS, or manually as the case may be, is to be checked In case of receipt of system generated TO-PAY RR at destination lying as un accounted for due to non realization of freight TIAS check in that cases required to detect those type of irregularity & to take prompt action for realization of the same & requires additional Man-days
3311.18	Excess fare books	Excess fare books TIAs check is required for continuity,

		proper accountal & deposit of earning through issue of EFT specially by the TTE&TEs
3311.19	Witnessing of collection of tickets and check of collected tickets.	Sample check of collected card and UTS/PRS tickets as per instructions in vogue.
3311.20 (a)	Cent percent inventory of all wagon load consignments at goods sheds should be taken to check whether all consignments on hand are represented by undelivered items as per register	On date of commencing inspection Cent percent inventory of all wagons/ consignments at goods sheds should be taken to check whether all consignments on hand are represented by undelivered items as per register and delivery report in manual or system based records. Any leakage of In most of the Goods units & parcel units Inventory book is not maintain in an upto date position & therefore it become necessary of TIAS check on spot to take inventory & to link the same with all connected books& records to prevent
3311.20 (b)	Delivery book should be checked with cash book to ensure completeness of accountal of freight collected.	Delivery book and Gate Pass Report maintained manually as well as on FOIS/PMS, should be tallied with cash book to ensure completeness of accountal of freight collected.
3311.20(c)	Money receipts should be checked against cash book for 20 days – 8 days broken period & 12 selected dates	"Money receipt" to be replaced by "Daily statement of Money receipt"
3311.21(a)	At sidings wagon exchange book and placement mema should be checked with unloading book and delivery book in addition to items at 19(a) (b)(c) above	At sidings wagon exchange book and placement mema In case of siding check not only done should be checked with unloading book and delivery book maintained on system or manually, in addition to items at 19(a) (b) (c) above check is also required for check of correctness of siding charge & shunting charge also.
3311.21(b)	These items should be connected with siding statement. Check should cover one full month transaction and other selected date	These items should be connected with siding statement. Check should cover one full month transaction and other selected date Not only in the container siding but also at goods shed where container traffic is unloaded TIAS check is required there to confirm the correctness of Accountal & realization of stabling charge.
3312	The Travelling Inspectors of Station Accounts should prepare Test Balance Sheet in respect of both coaching and goods traffic and submit them to the Accounts Officer along with their inspection reports.	The Travelling Inspectors of Station Accounts should prepare Test Balance Sheet in respect of both coaching and goods traffic and submit them to the Accounts Officer along with
3313	Reserve Force of Inspectors of Station Accounts. —In order to introduce an element of surprise in station inspections and carry out special investigations of frauds etc., a Reserve Force of experienced Inspectors of Station Accounts should be formed. The main duties and	Reserve Force of Inspectors of Station Accounts. —In order to introduce an element of surprise in station inspections and carry out special investigations of frauds etc., a Reserve Force of experienced Inspectors of

	<p>responsibilities of the Reserve Force of Inspectors should be as follows: —</p> <p>(a) Surprise Station inspections.</p> <p>(b) Special investigations of frauds and assistance to the Prosecution in conducting such cases in courts.</p> <p>(c) Collaboration with other departments at Departmental Joint Enquiries.</p> <p>(d) Assisting the permanent District Inspectors in the ascertainment by actual verification of goods and parcels on hand with the purpose of proving the correctness of accounts specially at important and big stations.</p> <p>(e) Collaboration with the Commercial Department in undertaking special surprise checks with the object of bringing to light irregularities in connection with tickets etc. and suggesting remedial measures.</p> <p>(f) Relief works as and when necessity arises.</p>	<p>Station Accounts should be formed. The main duties and responsibilities of the Reserve Force of Inspectors should be as follows: —</p> <p>(a) Surprise Station inspections.</p> <p>(b) Special investigations of frauds and assistance to the Prosecution in conducting such cases in courts.</p> <p>(c) Collaboration with other departments at Departmental Joint Enquiries.</p> <p>(d) Assisting the permanent District Inspectors in the ascertainment by actual verification of goods and parcels on hand with the purpose of proving the correctness of accounts specially at important and big stations.</p> <p>(e) Collaboration with the Commercial Department in undertaking special surprise checks with the object of bringing to light irregularities in connection with tickets etc. and suggesting remedial measures.</p> <p>(f) Relief works as and when necessity arises.</p> <p>(g) System (FOIS /UTS / PRS / PMS) Audit including review of concessional /incentive schemes, rationalization, leasing of Parcel Vans check.</p> <p>(h) Comprehensive traffic Checking drives, including trains check for ticketless travel or irregular travel.</p> <p>(i) Check of Mela Account for sale of reserved and unreserved tickets, and settlement of dues with State Govt. for service charges, mela surcharge, pilgrim tax etc.</p>
3314	<p>Test-check of Inspectors Work.—</p> <p>The work of the Travelling Inspectors of Station Accounts should be regularly test-checked by the Accounts Officer. The test-check should be so regulated that the work of every Inspector comes under scrutiny once a year and the accounts of all important stations are testchecked within a period to be prescribed by the Financial Adviser and Chief Accounts Officer. The Accounts Officer should also carry out original check of some of the initial records kept at station.</p>	No Change

Para No. (1)	Existing Para (2)	Proposed Para (3)
3401	This chapter deals with the check and accounting etc. of the following in respect of "Local/Through traffic relating to railway materials and stores for carriage by goods trains on the authority of	This chapter deals with the check and accounting etc. of the Railway invoice in respect of "Local/Through traffic" relating to railway materials and stores for carriage by goods trains on the authority of Credit Notes for departmental use.

	<p>Railway Material Consignment Notes.</p> <ol style="list-style-type: none"> (1) Railway Material Consignment Notes (COM/R. 1 Revised); (2) Abstracts of Railway Materials and Stores forwarded Local (COM/R. 4 Revised); (3) Abstracts of Railway Materials and Stores forwarded (Through) (COM/R. 5 Revised); (4) Summaries of Railway Materials and Stores forwarded (Local/Through) (COM/R.6 Revised); (5) Invoices ; (6) Abstracts of Railway Materials and Stores received Local (COM/R. 2 Revised); (7) Abstracts of Railway Materials and Stores received Through (COM/R. 3 Revised); (8) Summaries of Railway Materials and Stores received (Local/Through) (COM/R. 6 Revised); and (9) Carriage bills for Railway Materials and Stores. 	
3402	<p>Receipt of Accounts foils of Railway Material Consignment Notes:- The accounts foils of the Railway Material Consignment Notes along with the connected Abstracts of Railway Materials and Stores forwarded (Local/Through) will be received in the Traffic Accounts Office from the forwarding stations monthly duly sorted in the order of their entries in the abstracts.</p>	<p>Receipt of Accounts foils of Departmental Credit Note for booking of Railway Material Consignments:- RMC invoices will be issued by station on collection of Credit Note in all cases of booking/movement of Railway materials. Since the charges for transportation of RMC traffic will be paid through Credit Note, two (2) copies of the credit notes will be remitted to Traffic Accounts through cash office under CR Notes duly treating those as vouchers.</p> <p>The accounts foil of invoices are required to be submitted by the stations through couriers daily or as per the time frame prescribed by each Railway for each station.</p> <p>Separate Bundles of Accounts Foils of invoices will be made by Each station of the following types of invoices in the same</p>

		<p>manner as per Para 2302 of Indian Railway Accounts Code -II.</p> <p>(1) Local paid (2) Through paid</p>
3403	<p>Check of Railway Material Consignment Notes:- A list of officials authorized to issue Railway Material Consignment Notes will be supplied by each Railway Administration to its station staff and to the Traffic Accounts Office. The Accounts foils of Railway Material Consignment Notes received from the stations should be carefully examined as to the official designation of the consignor and the consignee and the nature of materials carried to ensure, as far as possible, that the consignments have been correctly treated as railway materials and that both the consignee and consignor are railway officials. It should further be seen that :-</p> <p>(i) all the particulars including the head of allocation have been clearly and legibly entered</p> <p>(ii) it is signed by the official authorized to issue the same, and</p> <p>(iii) it bears the stamp of the office of issue.</p>	<p>The Accounts copy of Credit Note received from the stations through Cash Office should be carefully examined as to the official designation of the consignor and the consignee and the nature of materials carried to ensure, as far as possible, that the consignments have been correctly treated as railway materials and that both the consignee and consignor are railway officials. It should further be seen that :-</p> <p>i. All the particulars including the head of allocation have been clearly and legibly entered</p> <p>ii. it is signed by the official authorized to issue the same, and</p> <p>iii. it bears the stamp of the office of issue.</p>
3404	<p>Should it be found on examination that a Railway Material Consignment Note has been issued for purposes other than those for which it is intended, the items may be noted in a separate register. The station should be asked to regularize the transaction by the issue of an invoice and to obtain credit note from the department concerned, freight being computed at Public Tariff Rates. All cases of wrong use of Railway Material Consignment Notes should be reported to the Divisional Officer and to the controlling officer of the official issuing the Railway</p>	<p>Should it be found on examination that the Credit Note has been issued for purposes other than those for which it is intended, the items may be noted in a separate register. In case of consignments meant for RVNL/other Railway PSUs if found necessary, the station should be asked to regularize the transaction by the RR reference and to obtain Cash/DD from the department concerned and also in case of consignments meant for RVNL/other Railway PSUs if found necessary. All cases of wrong use of Credit Notes should be reported to the Divisional Officer and to the controlling officer of the official issuing the Credit Note for booking of Railway Material Consignments.</p>

	Material Consignment Notes.	
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3405	<p>Check of Abstracts of Railway Materials and Stores forwarded (Local/Through):- The abstracts of Railway Materials and stores forwarded (local/through) should be examined to see that each entry is supported by a Railway Material Consignment Note and that all the transactions included in the Railway Material Consignment Notes received in the Accounts Office have also been included in the outward abstracts. If any transaction included in the Railway Material Consignment Notes is found to have been omitted to be included in the forwarded abstracts, the same should be posted in the 'forward abstracts' from the particulars available in the Railway Material Consignment Notes.</p>	<p>To be deleted</p>
3406	<p>Check of Summaries of Railway Materials and Stores forwarded (Local/Through)-- These should be checked with reference to the connected abstracts to see that all the abstracts have been included therein.</p>	<p>To be deleted</p>
3407	<p>Check of Invoices (Local/Through):- The invoices relating to Railway materials and stores which are received from the destination stations monthly along with the Abstracts of Railway materials and stores, (received) (Local/Through) should be checked according to the rules and rates approved by the Railway Board from time to time and the invoiced freight should be corrected where necessary, no debit, however, being raised against the stations for undercharges.</p> <p style="text-align: right;"><i>Note.</i> The Railway Administration may, in the case of local traffic provide for</p>	<p>Check of invoices of RMC:- Railway Material shall be treated as ordinary public traffic and accounted for as such, the freight and other charges is collected through credit notes at the time of booking/delivery as the case may be. The check of invoices of RMC traffic are conducted in the same manner as prescribed in Chapter XXIII of A-II (Revised).</p> <p>In addition to the above, the following checks are carried out:-</p> <ol style="list-style-type: none"> (1) Charging of all types of Railway Material Consignments (including Ballast) have been done at notified Class rate of the commodity for a distance from the loading station to the unloading station. (2) In case the loading station/point is not opened for loading of goods traffic, the booking has been done from the nearest station open for goods traffic. Similarly, the booking has been done

	<p>the freight charges as accounted for in the outward abstracts being checked with reference to the supporting Railway Material Consignment Notes and the carriage bills prepared on the basis thereof instead of checking the freight charges on the inward invoices; and preparing the carriage bills on the basis thereof, should this be considered more feasible. When this procedure is followed, the procedure laid down in paras 3408 and 3409 may be suitably modified and the submission of local inward invoices by the destination stations may be discontinued.</p>	<p>for station open for goods traffic beyond the actual unloading station/block section where the actual unloading point is not open for goods traffic. In case there is no station open for goods booking beyond the actual unloading station/block section then the booking has been done for the nearest station open for goods booking.</p> <p>(3) If consignment has been moved in departmental wagons then train load charges with a concession of 30% has been levied.</p> <p>(4) No charge/surcharge for wagon load, Busy Season, Development charge etc. shall be levied on booking of RMC materials in departmental wagons.</p> <p>(5) If RMC rake consists of more than one commodity chargeable at different rates, it shall be charged on per wagon basis for the type of commodity loaded in a particular wagon. If a wagon contains more than one commodity, the highest Class of the commodity loaded in that wagon shall be charged.</p> <p>(6) These charges shall be levied as per the carrying capacity of departmental wagons as painted on them.</p> <p>(7) General Service wagons shall be charged at notified PCC.</p> <p>(8) The Accounts copy of invoice has the reference of relevant credit note.</p> <p>(9) In such cases where RR has been issued after the movement of RMC, It is to be seen that the RR has been issued within 15 days of the movement failing which the station should be advised not to book further materials without issue of RRs.</p> <p>(10) No siding charges should be levied on Railway Material and Stores booked in departmental wagons, as well as general service wagons to or from private and railway sidings for train load and wagon load.</p> <p>(11)</p> <p>i. For diversion/rebooking of departmental material from one place to another or the unloading of consignment</p>
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		<p>done farther than the farthest booking station /Block section, in case of paucity of time , the Supercessional RRs has been issued on payment of freight by credit note, within next seven days.</p> <p>ii. In case all charges are not paid by the end of next month, the same shall be brought to the notice of the Branch officer concerned who shall ensure the same.</p> <p>iii. In case all charges are not paid by the end of the second month, the station should be advised not to book next consignment from the station.</p>
3408	<p>Check of Abstracts of Railway Materials and stores received (Local/Through):- These should be compared with the checked invoices and corrections made, where necessary. It should be seen that all the invoices received in the Accounts Office have been included in the inward abstracts and there is no item in the inward abstracts for which connected invoice has not been received. The totals of the abstracts should then be checked.</p>	To be deleted
3409	<p>Check of Summaries of Railway Materials and Stores received (Local/Through):- These should be checked with the checked inward abstracts and thereafter the total thereof completely checked.</p>	To be deleted
3410	<p>Apportionment of Freight charges:- In the case of through Railway Materials and stores traffic, apportionment of freight charges among the railways involved in the traffic will be made on the basis of checked inward abstracts. The total freight in respect of traffic grouped between each pair of stations by each route should be apportioned between the railways in kilometrage proportion. After each railway's share of freight has</p>	<p>Apportionment of Freight charges:- In the case of through Railway Materials and stores traffic, apportionment of freight charges among the railways involved in the traffic will be made on the basis of checked Accounts Copy of Invoices. The total freight in respect of traffic grouped between each pair of stations by each route should be apportioned between the railways in kilometrage proportion in the same manner as applicable for other public Traffic.</p>

	<p>been worked out, Railway Materials Division sheets should be prepared and exchanged between the Railways concerned.</p>	
3411	<p>Comparison of the forwarded and received Railway Materials and Stores Abstracts and Summaries (Local/Through):- The Abstracts and Summaries of Railway Materials and Stores forwarded should be compared in the case of local Traffic, with the Abstracts and Summaries of Railway Materials and Stores received to ensure that all the transactions booked have been completely accounted for in the inward abstracts and summaries, allowance being made, where necessary for the receipt of invoices etc. at the receiving stations in a month" other than the month of despatch. Action regarding the non accountal of traffic in either class of abstracts should be pursued with the stations concerned, no debit, however, being raised against the stations in such cases. In the case of through traffic, the abstracts of Railway Materials forwarded should be compared with the Railway Materials Division sheets/Inward Abstracts received from the receiving railway to ensure that the transactions have been completely accounted for in either documents. A list of items less accounted for in the Division sheets/Inward Abstracts should be furnished to the railway rendering the Division Sheets/Inward Abstracts for arranging accountal of the items <i>in</i> subsequent accounts. In the case of items less accounted for in the forwarded abstracts, the matter should be taken up with the defaulting stations.</p>	<p>To be deleted</p>

		No.	Date	From	To		
	1	2	3	4	5	6	7
3413	<p>Issue of Carriage Bills:- The carriage bills for railway materials and stores prepared by the Traffic Accounts Branch should be entered in a manuscript register to be maintained for the purpose showing particulars, such as number and date of the bill, party against whom issued and amount, and made over in duplicate or triplicate, as may be required, to the General Accounts Branch under a covering note or letter to be signed by a Gazetted Officer-in-charge on the specified date. The signature of the responsible official in the General Accounts Branch should be obtained in the register as acknowledgement. However, in the case of railway on which the Traffic Accounts Office and the General Accounts branch are situated at a distance from each other, the carriage bills along with the covering letter should be despatched by dak, acknowledgement for the bills being watched and, on receipt, noted in the said manuscript register.</p> <p><i>Note.</i> If on a railway the Traffic Accounts Office functions as a separate accounting Unit, the procedure laid down in this para may be suitably modified.</p>			<p>Issue of Carriage Bills:- The carriage bills for railway materials and stores prepared by the Traffic Accounts Branch should be entered in a manuscript register to be maintained for the purpose showing particulars, such as number and date of the bill, party against whom issued and amount, and made over in duplicate or triplicate, as may be required, to the General Accounts Branch (Books Section) under a covering note or letter to be signed by a Gazetted Officer-in-charge on the specified date. The signature of the responsible official in the General Accounts Branch should be obtained in the register as acknowledgement. However, in the case of railway on which the Traffic Accounts Office and the General Accounts branch are situated at a distance from each other, the carriage bills along with the covering letter should be despatched by dak, acknowledgement for the bills being watched and, on receipt, noted in the said manuscript register.</p> <p>Note:- If on a railway, the Traffic Accounts Office functions as a separate accounting Unit, the procedure laid down in this para may be suitably modified.</p>			
3414	Adjustment of Carriage			Adjustment of Carriage Bills:- Adjustment of			

	<p>Bills:- Adjustment of Carriage Bills as under:-</p> <p>(1) The amount of carriage bills on account of freight charges for carriage of railway material and stores carried in general service wagon should be reflected in the account of the spending department and credited to earnings under Abstract Y -Goods earnings, Minor head 200, General Merchandise.</p> <p>(2) The amount of carriage bills on account of freight charges for carriage of railway materials and stores carried in departmental wagons should be reflected in the account of the spending departments but instead of being credited to 'Earnings' should be booked as receipts in the Abstract K.</p> <p><i>(Authority: Board's letter no. 2006/ACII/45/1 dated 03.03.2009)--acs no.18</i></p>	<p>Carriage Bills are as under:-</p> <p>(1) The amount of carriage bills on account of freight charges for carriage of railway material and stores carried in general service wagon should be reflected in the account of the spending department and credited to earnings under Abstract Y-Goods earnings, Minor head 200, General Merchandise.</p> <p>(2) The amount of carriage bills on account of freight charges for carriage of railway materials and stores carried in departmental wagons should be reflected in the account of the spending departments but instead of being credited to 'Earnings' should be booked as receipts in the Abstract 'K'.</p> <p><i>(Authority: Board's letter no. 2006/ACII/45/1 dated 03.03.2009)--acs no.18</i></p>
3415	<p>On receipt of the carriage bills from the Traffic Accounts Branch, the General Accounts Branch should prepare a journal slip crediting the amount of freight charges to 'Goods earnings' or 'Revenue Abstract-K under the detailed Head K 691-693 - Freight on Railway coal/ diesel and stores..... Receipts', debiting the various Branches or Divisions concerned through the head 'Transfer Divisional' as the case may be . Thereafter transfer certificates should be prepared and sent to Accounts Office of the spending department concerned duly supported by carriage bills for acceptance.</p> <p><i>Note: If on a Railway, the Traffic Accounts Office function as a separate accounting Unit, the procedure laid down in this para may be suitably modified.</i></p>	<p>On receipt of the carriage bills from the Traffic Accounts Branch, the General Accounts Branch should prepare a journal slip crediting the amount of freight charges to "Goods earnings" or 'Revenue Abstract-K under the detailed Head K 691-693-Freight on Railway coal/diesel and stores..... Receipts', debiting the various Branches or Divisions concerned through the head 'Transfer Divisional' as the case may be. Thereafter transfer certificates should be prepared and sent to Accounts Office of the spending department concerned duly supported by carriage bills for acceptance.</p> <p>Note: If on a Railway, the Traffic Accounts Office function as a separate accounting Unit, the procedure laid down in this para may be suitably modified.</p> <p><i>(Authority: Board's letter no. 2006/ACII/45/1 dated 03.03.2009)--acs no.18</i></p>

	(Authority: Board's letter no. 2006/ACII/45/1 dated 03.03.2009)--acs no.18	
3416	<p>The Accounts Officers of the spending Departments should accept the Transfer Certificates and minus debit the Transfer' head by debiting the amount provisionally to the relevant final head, pending acceptance of the bills by the departments concerned where either the detailed allocation is available on the Railway Material Consignment Notes/Invoices or can be made out from the particulars available. Acceptance by departments should be watched through a register. If on receipt of acceptance, the allocation given turns out to be different from that originally given, the transfer should be made from the incorrect to the correct head. These acceptance registers should be reviewed quarterly and it should be certified at the end of the year by the officer maintaining the acceptance registers that all changes in allocation intimated by the accepting authorities have been carried out. In the few cases where it is not possible to allocate the charges even provisionally to a final head, the amount should continue to remain outstanding, during the course of the year under the transfer head <i>i.e.</i> Transfer Divisional' till allocation is known and adjustment can be made to the final head. Only amounts remaining unadjusted at the close of the year in the 'Transfer' Head should be transferred to 'Miscellaneous Advances'.</p> <p><i>Note:-</i> If on a railway, the Traffic Accounts Office functions as a separate accounting Unit, the procedure laid down in this para may be suitably modified.</p>	<p>The Accounts Officers of the spending Departments should accept the Transfer Certificates and minus debit the Transfer' head by debiting the amount provisionally to the relevant final head, pending acceptance of the bills by the departments concerned where either the detailed allocation is available on the Credit Note Notes/Invoices or can be made out from the particulars available. Acceptance by departments should be watched through a register. If on receipt of acceptance, the allocation given turns out to be different from that originally given, the transfer should be made from the incorrect to the correct head. These acceptance registers should be reviewed quarterly and it should be certified at the end of the year by the officer maintaining the acceptance registers that all changes in allocation intimated by the accepting authorities have been carried out. In the few cases where it is not possible to allocate the charges even provisionally to a final head, the amount should continue to remain outstanding, during the course of the year under the transfer head <i>i.e.</i> Transfer Divisional' till allocation is known and adjustment can be made to the final head. Only amounts remaining unadjusted at the close of the year in the 'Transfer' Head should be transferred to 'Miscellaneous Advances'.</p> <p>Note:- If on a railway, the Traffic Accounts Office functions as a separate accounting Unit, the procedure laid down in this para may be suitably modified.</p>
3417	In case of through traffic, the amount creditable to other	In case of through traffic, the amount creditable to other railways as per Division

	<p>railways as per Division Sheet should be intimated by the Traffic Accounts Branch of the receiving Railway to its General Accounts Branch, who should minus credit Abstract Y or Abstract K, as the case may be, to the extent credit is due to the other Railway(s), crediting Transfer Railways" and send an advice of Transfer credit to the other Railways(s). This head Transfer Railways should be cleared on receipt of Advice of transfer debit from the other Railway(s). The latter should credit the amount to the Abstract Y or K 691- 693, as the case may be.</p> <p><i>Note: If on a Railway, the Traffic Accounts Office function as a separate accounting Unit, the procedure laid down in this para may be suitably modified.</i></p> <p>The above changes are already effective from 15.12.06.</p> <p><i>(Authority: Board's letter no. 2006/ACII/45/1 dated 03.03.2009)--acs no.18</i></p>	<p>Sheet should be intimated by the Traffic Accounts Branch of the receiving Railway to its General Accounts Branch, who should minus credit Abstract Y or Abstract K, as the case may be to the extent credit is due to the other Railway (s), crediting Transfer Railways" and send an advice of Transfer credit to the other transfer debit from the other Railway (s). The latter should credit the amount to the Abstract Y or K 691-693, as the case may be.</p> <p>Apportionment of through RMC traffic earnings should be taken care of under centralised apportionment system. (already exists in para 3410)</p> <p>Note: If on a Railway, the Traffic Accounts Office function as a separate accounting Unit, the procedure laid down in this para may be suitably modified.</p> <p>The above changes are already effective from 15.12.06.</p> <p><i>(Authority: Board's letter no. 2006/ACII/45/1 dated 03.03.2009)--acs no.18</i></p>
3418	<p>Railway Materials and Stores booked by Passenger Parcel Trains:- These are treated as ordinary public traffic and accounted for as such, the freight and other charges being collected from the departments through Credit Notes at the time of booking or delivery, as the case may be.</p>	<p>Railway Materials and Stores booked by Passenger Parcel Trains:- These are treated as ordinary public traffic and accounted for as such, the freight and other charges being collected from the departments through Credit Notes at the time of booking or delivery, as the case may be.</p>
3419	<p>Railway Materials and Stores intended for Deposit Works booked by Passenger/Parcel/ Goods trains:- These should be treated as ordinary public traffic and accounted for as such, the freight and other charges being collected from the Departments through Credit Notes at the time of booking or delivery, as. the case maybe.</p>	<p>Railway Materials and Stores intended for Deposit Works booked by Passenger/Parcel/ Goods trains:- These should be treated as ordinary public traffic and accounted for as such, the freight and other charges being collected from the Departments through Credit Notes at the time of booking or delivery, as. the case maybe.</p>
3420	<p>Wharfage and Demurrage charges on Railway Materials and Stores:- These charges are recovered as per rules prescribed in the case of public traffic and are</p>	<p>Wharfage and Demurrage charges on Railway Materials and Stores:-</p> <p>(1) No demurrage charges should be levied for detention of departmentally</p>

	<p>paid for by the departments concerned by Credit Notes. These are treated as earnings and accounted for by the stations through the Wharfage and Demurrage returns and Balance Sheets but shown separately from those accrued on public traffic.</p>	<p>owned wagons. Moreover, no demurrage will be levied on (i) general service wagons declared condemned and subsequently excluded from general service pool and handed over to Engineering Department e.g. MBOX, BFR, BRN wagons; (ii) BOB/BOBY/BOBYN wagons which are not public wagons and have been introduced for transporting ballast or other Engineering materials by Engineering Department, and (iii) other wagons converted into departmental wagons of other departments for movement of RMC.</p> <p>(2) In case fit general service wagons are used for moving of railway materials, then detentions to all such wagons shall be subject to the same demurrage rates and rules as applicable for wagons booked by the public.</p> <p>(3) No wharfage charges shall be levied on RMC lying at such railway premises which are meant exclusively for handling RMC.</p> <p>(4) However, at goods shed/sidings where goods booked at public tariff rate are also handled, all RMC shall be subject to the same wharfage rates and rules as applicable to consignment booked at public tariff rate.</p>
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