

P.O.O. no. 7 of 2002.

At present Test Checks are being exercised on the basis of POO 4 of 1993. simplification and mechanization of certain items of work, etc. it is considered necessary to revise the P.O.O. 4 of 1993. This P.O.O. is issued with the intention of immediate implementation.

2. TEST-CHECK BY SECTION OFFICERS

- i) The revised procedure detailing the extent of test check to be carried out by Sr. S.O./S.O(A/Cs) is enclosed, section wise.
- ii) The test check should not be a routine one, but it should aim at locating serious irregularities and procedural lapses and suggesting remedial action and correct procedure.
- iii) Each Sr. SO/SO(A/Cs) should maintain a TEST CHECK REGISTER.
- iv) The result of test check and the action taken should be recorded in the Test Check Register maintained for this purpose.
- v) The TEST CHECK REGISTERS should be put up to Accounts officer in-charge of the section by 7th of every month. The Dy. FA & CAO/Sr .DAO/WAO should review these registers once in 3 months, to ensure that the test checks are current and are being carried out as per this POO.
- vi) Test Check should be spread over the entire month instead of rushing through all the items at the end of the month.
- vii) It should be ensured that the work of all clerks in the section comes under the purview of Test Check at least once in six months and all aspects of work done by them are effectively covered.
- viii) Certain items of work, like passing of special pay sheets, half monthly pay sheets, etc., require cent percent check. It is not possible to mention all such items. In case any item is not mentioned in the P.O.O. , the same is required to be checked 100% The Sr. SO/SO(A/Cs) should themselves realise their responsibility of scrutinizing the items carefully so as to avoid the possibility of admitting incorrect payment in internal check. Items that are checked 100% should be mentioned in the beginning of the Test Check Register. Any special features/irregularities noticed during the 100% check, should be recorded in brief in the Test Check Register at the end of that month's test check report.
- ix) The vouchers/documents to be test checked by SOS may be selected by the Accounts Officer in-charge of the section.

3. TEST CHECK BY ACCOUNTS OFFICERS:

- i) With a view to ensuring a more effective and purposeful check, the test check by Accounts Officer in charge of the section need not be restricted to specific number of vouchers/documents, etc. the Accounts officers should test check the work of one or two clerks of the section under his/her charge, so as to cover the work of all clerks under him/her once in six months. The test check should be in detail with an eye on eliminating unnecessary workloads,

simplification of procedure, scope for mechanisation of work, increasing efficiency and expediency, locating and rectifying the procedural lapses, etc.

- ii) The Accounts Officer should record the result of the test check in the TEST CHECK REGISTER and put up to DY.FA & CAO /Sr. DAO/WAO concerned every month, by 15th of the following month. The test checks of officers in the office of Sr. DAO/DAO should be sent to Dy. CAO(G) once in every quarter i.e by 15th July (for quarter ending June), by 15th of October (for quarter ending September) and so on, for perusal of FA&CAO (F&B). Similarly, the test checks of all officers in the office of WAO/AWAO should be sent to DY.FA&CAO(W) and FA&CAO(S&W). Test checks of Traffic Accounts and Stores Branches will be put up to the respective Dy. FA & CAOs and FA&CAO concerned. Reports having any significant matter can be brought to the notice of FA&CAO by the concerned FA & CAO on the recommendations made by the Dy. FA & CAO.
- 4. In addition to this all JA grade officers should conduct at least one TEST CHECK in each quarter which should be directed towards pointing out systems improvements / system defects / discontinuation of some existing checks that have become irrelevant or introduction of some new checks which will bolster the internal check machinery.
- 5. The revised procedure should be introduced with immediate effect
- 6. This issues with the approval of FA&CAO.

(R. SAHAI)
DY.CAO(G)

ESTABILISMENT GAZETTED	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Internal check of pay bills	100%
Spl. Pay Sheets	100% (to be signed at gazetted level)
Check of TA journals	100%
Reimbursement of School Tuition Fees	100%
Income Tax Cards	5 cards of each clerk should be reviewed in Nov & Dec each year.
Certification of leave application	5 applications per month.
Cadre Check	100%
FSC Register	Review of Register once in a quarter.

ADMINISTRATION	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
ARD/CHANGE cards	100%
Special Pay Sheets	100%
TA Journals	100%
Leave Accounts of Class III & IV	5 Account per month
Increment Register	Monthly review of Register of 2 clerks
Register of Advances & Recoveries	Monthly review of Register of 2 clerks
Register of Festival Advances	Monthly review of Register of 2 clerks

PENSION/PF SECTION	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Posting of PF Account Ledgers	2 complete variation memo per month (Where full posting is to be done i.e. in Apr & Oct. and for running staff 25 postings per ledger.
Reconciliation with General Books	100%
Annual closing of PF Account	15 Accounts of each ledger
Calculation of Interest	20 Accounts of each ledger
Checking of Opening Balance brought forward	100%
Posting & Review of Suspense Register	All items over one year old
Financing of Insurance Premia from PF	2 cases per month to see that policy is current and receipt is received in time.
Temporary withdrawal & Final Withdrawal	All withdrawals above Rs.25,000/-
Watching Recovery of PF Advances	5 Advances per month.
Clearance of Un-posted ledger Account	2 Un-posted ledgers a month.
Clearance of un-posted items	10-variation memo per month.
Computerised PF. Accounts;	
a) Data Feeding	100%
b) Listing & Checking	5 items
c) Clearance of unmatched items	5 items
d) Reconciliation of Status	100%
e) Advances and Withdrawals	5 Items each
f) Settlement	100%
g) Ledger transfers	5 cases
h) Maintenance of LPC registers (Inward/Outward)	5 cases
Pension Debits	20 cases in a month

ESTABLISHMENT (NON-GAZETTED)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Internal check of Pay bills	2 Salary bill per month (5 items from each bill)
Special Pay Sheets	3 per month
Check of TA Journals	Complete check of 3 TA Journal per month
Reimbursement of School Tuition Fees	1 bill per month
Income Tax Cards	5 cards of each clerk should be reviewed in Nov & Dec. each year
Audit clerk's Note Books	Note Book of 1 clerk per month
Posting of Court Attachment Registers	Monthly Review of Register
Posting of recoveries of court attachment Register	Monthly review of the register.
Half yearly review of Festival Adv. Balance	Deleted. However, manuscript register should be reviewed once in a quarter.
Scale Check Register	10 items per month
OT, Night Duty Allowance, Mileage Allowance, Bills.	2% of the work done by the clerk. (OT slips should be checked to suggest ways and means of avoiding OT).
Recovery of Diet Charges	Deleted wherever mechanised.. If not mechanised, review of Diet charges Bill/Register once in a month.
Check of Rent Roll and Register	10 entries of one clerk's portion per month.
Check of SPO	a) 1% of SPO adjusted in a month b) 10% of summary c) 1% of linked Accounts Copy
Posting and Reconciliation of Suspense Registers	To review 20% of over one year old items each month
FSC Register	Review of Register once in a month
LPC Register	Review of Register once in a month

BOOKING SECTION	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Posting of General Books	Deleted. Since Computerised
Posting of Journal	Deleted . Since Computerised.
Posting of Ledgers	Complete check of one month in a half year.
Cheques and Bills	<ol style="list-style-type: none"> 1. Checks on un-cleared cheques treasury-wise – 100%. 2. Cheques continuity - 100%.
Remittance into Banks	<ol style="list-style-type: none"> a) Postings to be checked for 5 banks to ensure that bank-wise summary agree with the scroll. b) To ensure that reconciliation has been done properly and discrepancies taken up.
Unpaid Wages	<p>Complete check of 1 month's posting in a half year.</p> <p>Review of any one half year to ensure that the half yearly adjustment of items remaining unpaid is correctly done.</p>
Check of Unpaid Wage List	Complete check of unpaid wages of one cashier every month.
Passing of Unpaid Wage Pay Orders	100%
Maintenance of Imprest Registers	100%
Post check of Paid pay sheet and vouchers	10 vouchers per month . 1 Regular pay sheet once in a month.
Check of Cash Slip allocations	Complete check of any two days in a month.
Check of Acquittance certificate and PMR register.	Complete check of 2 P4s every month.
Check of ATCs for transfer of EMD, etc.	2 complete check of any 2 accounts per month.
Check of Register of Paper Securities, Monthly Reconciliation with the register of Cash Office.	Complete check of one month's posting in a half year.
Preparation, consolidation of Rev. & Cap. Account Current and check of schedules & statements accompanying them.	Complete check of one month's posting in a year.
Posting & reconciliation of Outward exchange transactions (M-Remittance).	Complete check of one month's posting in a year.
Posting & reconciliation of Suspense Registers	Monthly review to see that adequate action has been taken to clear outstanding balances.
Issue of TC/TD/ATC/ATD for cash transactions.	2% of TC/TD/ATC/ATD issued in a month.
Watching acceptance/adjustments of TC/TD/ATC/ATD etc.	2%of TC/TD/ATC/ATD issued in a month.
Maintenance & reconciliation of TC/TD/ATAC/ATD register with general books.	Once in a quarter.

EXPENDITURE SECTION & XBR SECTION.	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Contractors/Stores/Misc. Bills	100%
Completion Report & Variation Statement	All requiring Board's sanction. 5 Requiring Sanction of GM/HOD/DS every month
Posting of Works Register.	If not computerised, 5 items per month.
Reconciliation of CAP,DRF,DF,OLWR, etc. with General Books	If not computerised, to ensure that reconciliation has been done properly.
Suspense Register a) Posting b) Review Reconciliation	2 items per month. 10 oldest and 10 heaviest items per month To ensure that reconciliation has been done properly
Transfer vouchers and other adjustments vouchers	5 items per month
Imprest A/c	2 recoupment account per month
Revenue Allocation Register a) Posting b) Reconciliation with Books	20 items per month with original voucher. To ensure that reconciliation has been done properly
Manufacturing Account	One month's account in half year
Review of Register of Bills Recoverable	10 items per month and the Register reviewed monthly to see that action in respect of old items is current.
Siding Register	Accounts of 5 sidings per month
Contractor's Ledger	5 ledger accounts per month
Estimates	5 per month
Work Orders	2 per month
Bills Recoverable/Payable	5 each per month
Monthly return of departmental catering	Complete check of one sub unit every quarter
Daily returns of departmental catering. Loss of voucher and debit statement	2% every month
P&L account of departmental catering	General Review
Reconciliation with earnings register	General Review
Pricing Structure	General review with a view to suggest measures to improve profitability.

WORK SHOP ACCOUNTS	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Statement of Monthly Reconciliation of Works and Revenue Expenditure	3 abstracts and 2 works every month.
Check of Work Order	10 Work Orders per month
Suspense Registers a) Posting b) Reconciliation with General Books	10 oldest and 10 heaviest items every month To ensure proper reconciliation and investigate the difference if any.
Posting and Review of Bills Recoverable Register	10 items per month
Unsanctioned expenditure	2 items per month
Imprest Account	100%
Contractors bills for supply of stores	100%
Out Turn Statement	100%
Review of rates of items manufactured and supplied to stores.	10 items per month in case of WAO PR,MTN & JHS and in case of others 5 items per month.
Correctness of data furnished to EDP in regard to Monthly Pay Sheets	20 items per month
Correctness of Data furnished to EDP in regard to incentive bonus including relative job cards.	20 items per month
Scale Check Register	20 items per month
Claims under WCA.	100%
Provident Fund a) Non-Mechanised: i) Checking of O.B. brought forward ii) Posting of PF Account Ledger iii) Annual Closing of PF Account iv) Calculation of interest v) Preparation of PF slips vi) Reconciliation with General Books vii) Financing of Insurance Premia from PF viii) Temporary & Final Withdrawals	100% 20 items per month 25 PF Accounts each ledger poster 25 PF Accounts each ledger poster 25 slips per ledger poster To ensure proper reconciliation has been done 1 case per month to ensure that the policies are current and timely receipts Complete Check
b) Mechanised. j) Data furnished to EDP ii) Reconciliation with General Books iii) Financing of Insurance premia from PF iv) Temp. and Final withdrawals	Complete check including certification of PF balances. To ensure proper reconciliation has been done. 1 case per month to ensure that the policies are current and timely receipts. Complete Check
Incentive Section a) Check of preparatory time for manufacturing jobs as per para 3.3 of	3 per month

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Review of the Incentive Scheme in vogue	To investigate sections/workers repeatedly earning more than the prescribed ceiling and suggest remedial measures.
Others: Pairing of issue notes	90% items per month.
<p>Note: 1. The test check of other items of work carried out in the Workshop Accounts units will be governed by the provisions for Administration/Establishment (Gazetted. & Non Gazetted.) /Pension/PF/Expenditure/Booking Sections else where in the POO to the extent applicable. WAO/AWAO should ensure that no item of work of his/her office, if mentioned anywhere in this POO, is left uncovered by test check.</p> <p>2.All checks for establishment related matters to be same as in the case of General Accounts.</p>	

STORES ACCOUNTS BRANCH -	
Purchase Imported, Indigenous, Misc. Advance, Capital Susp., SIT, Deposit S - AOS(III)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
a) Posting b) Review	10 items per month. 20 oldest and 20 heaviest items per month. (In case of P7120 only review of items to be checked)
c) Reconciliation with General Books	To ensure that reconciliation has been done properly and investigate the difference , if any. (In case of P7120 where it is computerised, 2% of debit & Credit data should be checked wherever necessary.
d) Review of Advance payments	15 oldest items per month.
e) Review of Transfer Transactions	Complete Check
f) RO adjustments	Complete Check

STORES ACCOUNTS BRANCH AOS(II)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
PRE CHECK SECTION (LPO)	
A) Check of Local Purchase Orders B) Review of uncompiled LPO (after stipulated period.	30 LPOs per month which are not prechecked. 7 Items per month
SA5 SECTION	
a) Accounts Notes on reconciliation of General Books with priced ledgers. b) Stock Adjustment Account c) Review of Paper Securities d) Review of Transfer Transactions	30 items per month Posting and Review to be Completely checked. All items should be reviewed once in a month Complete Check
BOOKING SECTION	
A) Review of Transfer Transaction & Maintenance of TC/TD registers B) AU6 Registers	Registers should be reviewed monthly . 12% of TCs issued in a month. 30 items per month.
SUSPENSE REGISTER RBS.	
A) Posting and reconciliation with General Books. B) Posting & Reconciliation of General Books.	Monthly review to see that adequate action has been taken to clear outstanding balances. Complete check.
BILLS SECTION AOS(I)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
1. Bills payable (Vendors Bills for stores supplied)	100%

1. Suspense Registers: (Misc. Adv. Revenue)	
a) Posting	Posting of 10 items per month
b) Review	Review of 20 oldest and 20 heaviest items every month
c) Reconciliation	To ensure that reconciliation has been done properly and ensure that difference if any is investigated and brought out.
d) Progress of Risk Purchase Recoveries	10 items per month.
e) Letter of credit	Complete check
a) Post check	10% of the total items per month.
b) Adjustments	
2.. Review of Transfer Transactions	Complete check.
FUEL ACCOUNTS (AO / SALES)	
A. Demand no. 10 (FUEL) (ACCOUNTS DEPT.)	
1) Foreign Railways (Transfer Certificates) Inward GTKM Direct Supply Demands payable – Diesel	100% locos - 100% arithmetical accuracy 100% locos - 100% check on vouchers. 100% - Booking and clearance.
2) Demand no. 10 (FUEL) (STAT. BRAHCH)	
Inward GTKM	Actual verification by Stat. Branch and Foreign Rly.
B) Demand no. 16.	
1) Fuel bills	100% check on Qty. received , Rate and consignee.
2) Shed Balance Sheet	100% check on Opening and Closing balances and total receipts & issues.
3) Unlinked items under suspense	100% check on details of posting.
4) Foreign Railways' Bills before issue	100% check on Rate , Service-wise & classification.

TRAFFIC ACCOUNTS(GOODS FOREIGN, ABSTRACT SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Check of To-Pay figures as per converted Machine Prepared Abstract with balance sheet and accounts copy of Machine Prepared Abstract. (No. of stations)	10 per month
Check of PAID figures with balance sheets. (No. of stations)	10 per month
Continuity of "PAID" invoices (No. of stations)	5 per month
Continuity of "To-Pay" invoices (No. of stations)	5 per month
Refund List (No. of items)	5 per month
Refund of Over Charges (No. of items) a)Pre-audited & b) Post-audited	100%
Special Overcharge Sheet	10 per month
Verification of Special Credits	2 per month
Apportionment of earnings relating to Non-Government Railways, including C.P. Railway .	10 per month (No. of items)
Apportionment of RMC traffic	5 per month (No. of items)
Weight lifted by BPT	100%
Handling Bills	10 bills per month
Carting Bills	20 bills per month
Weigh Bridge Advices	10 items per month
Verification of special credit items with connected records	1 item per month
Re-check of invoices received with incorrect statement	10 invoices per month
Dealing with all 3 rd foils of Error Sheets and verification of all cases of station o/s and allowing of credit to stations, statement dealing with 3 rd foil not received from stations.	Monthly
Complete check of Invoices including coding (number of invoices) from different stations to	40 per month (No. of invoices)
Corrections of Tariff	10 per month (No. of items)
Correction of Station Code Books	10 per month (No. of items)
Check of coding and decoding of invoices by Railway staff.	10 per month
Check of IWBs issued from IODs received from CONCOR and its accountal from preferring bills against CONCOR till the payment is received and accounted for in the concerned register.	20 IWBs per month
Checking of invoices from train load or rake load traffic	10 invoices per month

Checking of Railing & Routing of goods traffic with reference to rationalisation scheme.	10 per month
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TRAFFIC ACCOUNTS(PASSENGER CLASSIFICATION(BPT) SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Checking total amount as per BPT classification with the total amount as per connection BPTs taken by Comptiest	5 stations per month
Checking of fares collected on BPTs as per digits (Non mechanised portion)	10 BPTs per month
Concessions: i) Form 'D' ii) PTOs iii) Other concessions iv) Vouchers N.I. Tickets v) Unused Tickets	3 items per month 20 items per month 6 items per month 20 items per month 5 only from tourist agents.
Junction Returns	10 items per month
Comparing of Collected BPTs	30 items per month
Dealing with Special Trains	1 item per month
Dealing with Journeys	1 item per month
Checking of statements of Tourist Agents	6 items per month
Rail Travel Coupons	10 items per month
Check of Terminal/Pilgrim tax recovered through excise fares, PTOs, Dpt(Local & Foreign)	6 items per month
i) Check of E.P. Passes requisition ii) Check of Military Railway Orders iii) Check of Jail requisitions iv) Check of Railway Police Warrant v) Check of District Police Warrant vi) Check of Central Police Warrant	1 item per month 1 item per month 6 items per month 1 item per month 10 items per month 10 items per month
Check of Coding Foreign BPTs i) Amount as accounted for in BPTs and amount as per coded BPTs sent to Machine Section ii) Check of incorrect statements received from Machine section	25 BPTs 2 Stations per month 10 items per month
Reconciliation of BPTs Return figure with Balance Sheet figures	4 stations per month
Check of apportionment of a) Worked lines b) Deposit Pvt. Company	2 per month 2 per month

TRAFFIC ACCOUNTS(SUNDRY SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Check of (i) Sent messages (ii) Telegraph Stamp messages (iii) Returns reply paid	15 per month 3 per month 9 per month
Reconciliation of Telegraph	5 stations per month
Reconciliation of Telegraph vouchers with BP Sheets station wise	10 stations per month
Issue of bills against Defence/Meteriological and police departments.	2 bills per month
Check of earnings creditable to worked lines	5 stations per month
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Reconciliation of figures as per returns with Balance sheets	1 station per month
Allocation of earnings accounted for in the returns to the proper head of account	5 stations per month
Reconciliation of cash relating to Misc. receipts as per returns and as accounted for in the Traffic cash sheets and allocated to Deposit (Cog. Bills)	5 stations per month
Allocation of Misc. receipts to the proper head of account through the journals	5 stations per month
Check of Station Sundry Returns	1 station per month
Check of Department receipt remittances	1 unit per month
TRAFFIC ACCOUNTS(EXCESS FARE SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Check of FTs (Stations/TTEs) with reference to fare table/rates list and other documents (out of those selected for check by AO)	10 items per month
Pre-check of refund claims (EFR)	100%
Comparison of collected EFTs with accounts foils and returns	10 items per month
Reconciliation of return figures with Balance Sheet	5 returns per month
Reconciliation of TTEs cash with station remittances	5 returns per month
Comparison of totals of EFTs both stations/TTEs with excess fare return totals	5 returns per month
TRAFFIC ACCOUNTS(COLLECTED TICKET CHECKING SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Check of collected passes	10 passes per month
Check of T.C. reports	15 items per month
Check of Daily Return of ticket collected	1 station per month
Check of bills for passes utilised by BPM Railway .	1 item per month

Picking up highest number	15 Numbers per month
Detailed check on collected tickets for the selected dates	2 stations.

TRAFFIC ACCOUNTS(TICKET INDENT SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Check of requisitions with stock Registers	30 items per month
Check of Ticket statements	2 items per month
Check of monthly Indent of season tickets	15 items per month
TRAFFIC ACCOUNTS(COACHING BILLS SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Bills for postal special trains & empty haulage of postal vans.	2 per month
Bills for accommodation supplied to postal department (with requisition)	1 per month
Comparison of monthly bill figures with the statement of vouchers received.	2 per month
Check of Government. Passenger classification in regard to arithmetical accuracy and fares charged	2 per month
Check of 'Debit Note' with vouchers received fro stations.	2 per month
Code numbers of station 'From & To '	10 items per month
Audited amount as per bills & vouchers	2 items per month
Ten day statements	5 per month
Collected tickets	2 per month
Check of Bills I) RMC. II) Military Special Trains	5 items per month 2 items per month
Adjustment of Re-debit cases	2 schedules per month
Check of Apportionment of Government passenger Earnings I) Non Government. Rlys. II) Deposit Private Companys	2 per month 2 per month
Check of figures as per GPCs with Balance Sheet	2 stations per month
Daily posting of vouchers station wise in the voucher Register of CVR section.	5 stations posting for one date per month
TRAFFIC ACCOUNTS(RATES SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Complete check of invoices including coding No. of invoices monthly from different 'Stations To'	20 per month
Correction of Tariff (No. of items)	10 per month
Correction of station code Books (No. of items)	5 per month
Check of coding and decoding of invoices done by sub heads	40 per month
Check of invoices where consignments have been carried at reduced rates at lumpsum rates per wagons for container or pair of containers	10 per month

TRAFFIC ACCOUNTS(GOODS BALANCE SHEET SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Station Balance Sheet	1 station per month
Verification of paid on statements	1 station per month
Reconciliation of vouchers not to be billed for and the clearance thereof	1 division per month
Reconciliation & Review of station cash as per Balance sheets and check sheets and watching adjustments of out standing items	All divisions per month
Check of station Pay Orders with the list received from office authorised to issue them	2 stations per month
Check of Advice of Internal	2 stations per month where monthly earnings are between 5 to 10 lakhs and 2 stations over 10 lakhs
Note: The test check should cover minor/major stations. For this purpose station should be classified into 3 groups based on monthly earnings, viz. (1) Stations having earnings above Rs.30 lakh 2) Between Rs.10 lakh to Rs.30 lakh and 3) below Rs.10 lakh. Officers and SO(A/Cs) should select stations from groups (2) & (3). The test check should also cover approximate Balance Sheets prepared.	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Registration fee, Deposits Refunds and reconciliation with balance as per 'S'; Deposits and Advance Deposits 'WR' Fees	20 items per month
Registration Fee, Lumpsum deposit system, collections, refunds, forfeitures and reconciliation of Balance Sheet with Dep(TB).	5 items per month
TRAFFIC ACCOUNTS(GOODS BILLS SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Credit Note to be billed for (including RMC charged at public tariff rate)	5 Credit Notes per month
Tariff corrections relating to siding ,Wharfage & Demurrage ,crane haulage,etc	
Railway Material Consignment Notes	5 per month
Check of Re-Debit case	11 item per month
Daily posting of vouchers register of CVR section	5 Stations' posting per month

TRAFFIC ACCOUNTS(GOODS LOCAL ABSTRACT SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Comparison of items in the incorrect statement with those in the converted abstracts both received (To-Pay and Paid)	5 items per month
Undercharge Error Sheets	10 items per month
Re-weighment Advices	3 items per month
Check of overcharge sheets for clearance of station outstanding	5 items per month
Check of refunds allowed at the time of delivery	5 items per month
Check of forwarding notes for weight only coal traffic	5 items per month
Check of weight in respect of traffic dealt within BPT depots	5 items per month
TRAFFIC ACCOUNTS(GOODS WHARGAGE/DEMURRAGE SECTION)	
Check of Wharfage/Demurrage returns	10 items per month
Check of remission authorities issued by the commercial department.	10 items per month

TRAFFIC ACCOUNTS(PASSENGER CLASSIFICATION PRINTED SERIES SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Check of Passenger classification	60 item per month
Concessions: i) Form 'D' ii) PTOs iii) Other concessional orders iv) Credit vouchers wit N.I. Tickets	3 items per month 20 items per month 20 items per month 20 items per month
Check of highest number of collected ticket	30 items per month
Check of high Official requisitions i) M.P Requisitions ii) Jail requisitions to be checked with reference to fare & Distance iii) Police Warrants-Military Warrants a) Railway Police warrants b) District Police Warrants c) Central Police warrants	2 items per month 6 items per month 1 item per month 10 items per month 10 items per month
Rail Travel coupons	30 items per month
First Incorrect	10 items per month
Final Incorrect	10 items per month
Check of EDPM's station figures with S/Sheet figures	5 items per month
Check of apportionment of traffic	3 items per month
Check of Blank Card and Season Tickets	10 items per month
TRAFFIC ACCOUNTS(REFUND PASSENGERS SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Refund on tickets on Advance reservations	15 items per month (RDPD checks to continue by TIAs)

TRAFFIC ACCOUNTS(CHECK OF LUGGAGE RETURNS)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Check of continuity Nos. for local & foreign luggage ticket and way bills	10 stations per month
Checking totals of the returns	3 stations per month
Check of local & foreign luggage tickets with regard to the free allowance ,fares charged etc.	30 items per month
Check of Motor cars, Carriages.	5 items per month
TRAFFIC ACCOUNTS(TRAFFIC BOOK SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Posting of adv. Statement of Gross earnings and traffic handled (including class wise break-up of No. of passengers and earnings and commodity wise break-up of Goods earnings)	5 stations per month
Posting of register of Balance Sheet transfers and Traffic Book Part 'A'	5 stations per month
Posting and review of register of coaching other Traffic	5 stations per month
Review of of outstanding items in the Deposit Traffic Book	5 stations per month
Posting and review of register of worked line earning.	100% check (Quarterly)
Posting and review of Coaching and Goods adjustments registers	5 entries per month
Review and reconciliation of outstanding credits awaited from DAO'S hq RELATING TO ECC Bank Pay Orders encashed from Station earnings.	2 Divisions
T.T. Receipts for local traffic	10 receipts per month
T.T. Collection statement	10 items per month
T.T. Exemption statement	15 entries (Bi-Monthly)
TRAFFIC ACCOUNTS(GOODS HANDLING BILLS SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Register of bills passed for goods handled with reference to Rate slip, etc.	Monthly
TRAFFIC ACCOUNTS(SIDING CHARGES SECTION)	
Check of Siding Charges collected	5 items per month
TRAFFIC ACCOUNTS(CRANE & HAULAGE SECTION)	
Haulage and crane statement	1 statement per month
TRAFFIC ACCOUNTS(OUTSTANDING SECTION)	
Review of outstandings over one year old under all categories.	Checked of forced entries monthly. All stations having O/S of more than ten thousand and also all postings of approx. B/S. before sending the proforma to machine room. 10% Test check of year wise break-up of heavy and old O/S at stations.

TRAFFIC ACCOUNTS(PARCEL LOCAL & FOREIGN SECTION)	
DESCRIPTION OF WORK	EXTENT OF CHECK TO BE CARRIED OUT BY SOs/SSOs
Check of inward to pay parcel WAY bills	20 per month
Check of bills involving city /Out Booking Agencies inclusive of bills relating to Delhi & Kanpur areas.	1 per month
Comparison of inward To pay Parcel Way Bills, Abstracts and summaries	10 per month
Check of Paid Parcel Way Bills and Paid Parcels Cash Books	30 per month
Check of apportionment of Parcel & Motor traffic (O/W Paid and I/W relating to Government Rlys.	2 Divisions per month
Check of apportionment of Parcel Traffic in respect of (i) Worked Lines (ii) Deposit Pvt. Co.	2 items per month 2 items per month
Check of Terminal Tax statement	10 items per month
Check of Cash Books totals taken by Computists	2 stations per month
Check of Demurrage/Wharfage returns	10 items per month
Check of refund vouchers, overcharge sheets and remission statements	3 items per month
Check of credit notes with bills/Cash Books/Inward To Pay abstracts: i) Civil Credit notes ii) Military Credit notes. iii) Deptt. Credit notes (RMC)for parcels	10 items per month 10 items per month 10 items per month
Handling Bills	10 Bills per month