

STATION AND TRAFFIC ACCOUNTS

Introduction to Station Accounts

Indian Railway is a Government organization as well as a Commercial organization. The Indian railway is a Government organization as the capital is invested on it by the Government of India from the Consolidated funds of India. It is so called as a commercial organization as it earns profit by dealing in the business of sale of transportation, thereby paying dividend to the Government of India on the capital invested on Indian Railway.

Each transaction has to go from the following procedure: -

- 1) For every transaction there should be a voucher
- 2) The voucher should be entered in to the preliminary book
- 3) Return must be prepared based on the preliminary book and should be submitted to the Traffic accounts office.

In the accounts office the internal check is carried out on the returns and statements and vouchers etc.

Ticket Indent

Ticket Indent is a periodical return through which the printed card tickets are obtained by the Station from the Printing press in due consultation with the Traffic Accounts.

PREPARATION OF TICKET INDENT

TICKET ESTIMATE REGISTER: -

To enable the station staff to prepare indent for card ticket one important register is maintained by each station namely Ticket Estimate Register. This register is used to watch and ensure the requirement of tickets to be indented. Estimate of tickets is arrived at the basis of previous year consumption and also anticipated traffic to occur in the current year i.e.

$(\text{ACTUAL SALE OF PREVIOUS 12 MONTHS})/12 = \text{MONTHLY AVERAGE SALE}$

This register is revised after every three year unless abnormal variation warrants earlier revision. Estimate is prepared in three copies out of which one copy is submitted to Traffic account office, first copy is kept as record and the third is sent to the printing press.

Estimate should be prepared separately for different series of tickets. Assistance of Commercial inspector should be called for and the estimate should be got verified by Travelling Inspector of Accounts.

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Types of ticket Indent

1. ORDINARY TICKET INDENT

Ordinary Ticket indent is a document by which the printed card tickets are demanded from the printing press. The date for the submission of ticket indents are fixed by the FA & C.A.O in consultation with Chief Commercial Manager and Superintendent Printing Press. For the purpose of submitting the indents, stations are classified in 3 categories, which are as under.

Category of station	Average sale of tickets Per month	Periodicity	Reserve stock
A	50000 or more	4 months	5 months
B	20000 or more but less than 50000	6 months	4 months
C	Less than 20000	12 months	4 months

The indent for the printed cards ticket should be placed for all stations for which the annual requirement is 400 tickets or more for distance up to 250 Kms and 200 tickets for distance beyond 250 Kms. If the annual consumption of tickets in respect of any one series at a station is less than 1000 the indent should in every case be a minimum of 1000 tickets

Tickets indent is prepared in five copies as under

- 1) Record
- 2) Printing press
- 3) Accounts
- 4) Receipt Note
- 5) Delivery Note

In order to arrive at the requirement of tickets to be indented, the monthly average sale is multiplied by the summation of periodicity and reserve stock. The stock on hand is then subtracted from the quantity obtained.

If the required no. Of ticket = R (T), Monthly Average Sale = M,
Periodicity = P, Reserve = R and Stock on hand = S,

$$\text{Then, } R(T) = M \times (P + R) - S$$

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Rounding off: - If the figure arrived is more than 1000, it should be rounded off to the next 250. If the figure arrived at is less than 1000, the same should be rounded off to 1000.

After preparing the estimate, the Ticket indent is prepared in 5 copies. One copy should be retained on station as record and 4 copies should be sent to traffic account office. Account office will exercise the internal check of the tickets indent and ensure that the name of station to, spelling, distance, class and fare are written correctly and forward all copies to the printing press.

After receipt of ticket indent duly checked by account office the printing press will start the printing of card tickets and stock of printed cards tickets will be sent to the station directly along-with receipt note and delivery note. One copy will be retained by the printing press and Account office copy is sent to the Traffic Accounts office.

On receipt of ticket bundle at station, station staff will check the stock of contents with record file and summary of ticket bundles sent by press. Then they should count careful and should examine each tickets in all respect i.e. class, progressive number, distance, fare, name of stations etc. shortage, disagreements, wrong printing, illegible printing, duplicate tickets and other irregularities should be reported immediately. Duplicate tickets and irregularities etc. should be at once return to the printing press and report should be submitted to traffic account office and the receipt note should be promptly sent to the traffic accounts office and delivery note should be pasted to the record file of the tickets indent based on this delivery note ticket stock register should be maintained. On the basis of Ordinary Ticket Indent, the ticket is supplied to the station within a period of two months.

EMERGENT TICKET INDENT

An emergent ticket indent should be prepared and submitted by station only if ticket stock runs out unexpectedly due to unforeseen rush and traffic arising from festivals, conferences, fairs etc. This indent should be prepared in the same fashion as the Ordinary ticket indent. These indents should be clearly marked as "Emergent Indent" in red ink in bold letters.

Proper reasons for preparation of Emergent Indent should be recorded in the indent register. This indent should be prepared when only two months stock is available at the station in the particular series and if no new stock is expected in near future. On the basis of Emergent Ticket Indent, the ticket is supplied to the stations within a period of one month.

TELEGRAPHIC TICKET INDENT :-

This indent should be prepared in case no supply of stock is received even after submission of Emergent Ticket Indent and the stock on hand is likely to be sufficient for one

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month requirements. Telegrams are issued to traffic account office, SPS Byculla and Divisional Commercial Manager. All information pertaining to the printing of tickets is furnished in the telegram clearly. Printing press prints the ticket on the basis of telegram received. After submission of telegram, ticket indents are prepared in prescribed form indicating the reference of telegram already issued. Account office will exercise the internal check on top priority and send this to the printing press and the press will submit the stock of printed card tickets as early as possible to the station.

RECALLED TICKET INDENT :-

The stock of tickets with the station may become obsolete due to closing of stations or may be damaged due to termite, rain or improper stocking. Such obsolete or damaged stocks of tickets are required to be returned to Traffic Accounts Office by the station. Such stock is returned to Traffic Accounts Office with due approval of Divisional Commercial Manager. In case the value of tickets being returned is more than Rs. 3,000/-, these tickets should be returned per bearer nominated by the competent commercial authority. The indent through which such tickets are returned to Traffic Accounts Office is known as Recalled Ticket Indent.

Recalled Ticket Indent is prepared in three copies. One copy is retained at the station as record and other two copies are sent to the Traffic Accounts Office along-with the tickets. Of the two, one copy is returned to the station duly acknowledged by Accounts.

Presently, as per local instructions, stock of obsolete or damaged tickets are not required to be sent to Traffic Accounts Office, but are destroyed at the station in presence of representative of Commercial, Accounts and RPF department.

DAILY TRAIN CASH CUM SUMMARY BOOK (DTC BOOK): -

Introduction: -

DTC Book is a complete and composite record which brings into account the realization of cash and cash vouchers in respect of all coaching transactions of station, date wise and for the whole month. It is a primary record maintained by each and every station. It is maintained shift-wise in the stations where continuous booking takes place. Where there is no continuous booking, the same is maintained Train-wise i.e. posting of DTC Book will be made at the end of the Shift or after departure of train.

DTC Book is maintained in the following parts: -

Part-I : The sale of Printed card tickets for Local destination stations is accounted for in this part . Total amount against Blank Paper Tickets issued for local traffic as per BPT statement is also accounted for in this part separately.

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Part-II : The sale of Printed card tickets for Foreign destination stations is accounted for in this part. Total amount against Blank Paper Tickets issued for foreign traffic as per BPT statement is also accounted for in this part separately.

Part-III : Other Coaching earnings such as Passenger luggage, Horse Carriage Dogs traffic, Parcels, wharfage & demurrage, clerical charges, TTE Cash, Cloak Room charges etc. are accounted in this part. For each type of traffic, separate Cash registers are maintained, the total of which is entered in this part daily.

Part-IV : The part will deal only with vouchers which are received in-lieu of cash; such as refund vouchers, Pay orders, Dividend Warrant, ECC Society pay orders, MLA/MLC/MP Coupons, Police/Military Warrants etc.

Columns in the DTC Book: -

DTC Book is maintained with the following columns.

- 1) Index Number
- 2) Station To.
- 3) Fare
- 4) Opening Ticket Number.
- 5) Closing Ticket Number.
- 6) Total number of Tickets issued.
- 7) Total number of Non Issued Tickets.
- 8) Total number of Tickets to be accounted for.
- 9) Amount.
- 10) Remarks

Closing of DTC Book: -

Daily : - The totals of all the 4 parts is taken individually. Cumulative total of Part I, II & III will also be obtained, individual total of part IV will be subtracted from the Cumulative total. The total obtained will indicate the total Cash collected at station for the day from Coaching Earnings. On the basis of Cash collected for the day, Cash Remittance Note is prepared and the cash is remitted to the Chief Cashier.

Periodical: - Periodical totals of DTC will be obtained i.e. totals for 1st to 10th day, 11th to 20th day and 21st to last day of the month. Advance statement of coaching earnings is prepared on the basis of periodical total and submitted to Traffic Accounts Office.

Monthly: - Monthly total of DTC is made on the last day of the month separately for each type of receipts/traffic, which represents the Coaching earnings made through various services during the month. These totals are reconciled with the statements or returns concerned and thereafter, necessary entries in the Coaching Balance Sheet is made.

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PASSENGER CLASSIFICATION: -

Lesson No. 3(a)

DEFINITION

It is a monthly return prepared by the Station Master and submitted to the Traffic Accounts for the passenger earnings of the Station during a period of a month. It is prepared separately for the printed card tickets and blank paper tickets as well as separately for local and foreign traffic. Passenger Classification is the monthly return which is prepared on the basis of daily Train Cash cum Summary Book. The columns of passenger classification and DTC Book is almost similar.

The passenger classification will have following columns: -

- 1) Index number
- 2) Station To
- 3) Fare
- 4) Opening ticket number
- 5) Closing ticket number
- 6) Number of Non-issued tickets
- 7) Number of total tickets issued
- 8) Amount
- 9) Remarks

First 3 columns i.e. Index No., Station To and Fare is not written by hand but a list is supplied by the accounts office which is known as "Roneoed List ". This list is pasted on these columns.

Passenger Classification received from the stations is checked to see that: -

- i) They are received from every station monthly.
- ii) Separate classifications are prepared for local and Foreign Traffic and also for printed card tickets and blank paper tickets.
- iii) The commencing Number of each class of tickets shown in the classification corresponds with the closing number as shown in the previous classification.
- iv) The closing number in case of printed card tickets should be checked with the highest number of collected ticket at destination station.
- v) When there is no sale of printed card ticket for any destination station during the month commencing and closing number should be the same.
- vi) When separate series of printed card tickets are supplied to station due to different routes it should be seen that such series is accounted for separately.
- vii) The paper tickets should be accounted for individually and in consecutive number.
- viii) Number of non issued tickets shown against each station and series for printed card tickets is checked with checked summary of non-issued tickets.

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- ix) The calculation of No. of Tickets sold and amount collected for tickets sold at full rates and concessional rates will be checked with the help of machine.
- x) Paper tickets are not issued to a destination station for which printed card tickets have been supplied and are available .
- xi) If a paper ticket is not accounted for the debit is raised provisionally against the station as if the ticket had been issued to the farther most station to which would have been issued .
- xii) If the tickets are issued at concessional rate or at reduced rates on the authority of same vouchers, it is seen that the same is received along with the classification and that they are valid and fares have been collected in accordance with tariff rates.
- xiii) All the series of printing Card Tickets Supplied to the station are accounted for in the Passenger Classification.
- xiv) When tickets are issued out of Regular order, the regular and irregular series are shown separately till the regular number is absorbed. (A register to note the tickets issued " out of Order" should be maintained in the Account Office.
- xv) In case of foreign traffic the ticket issued to each Railway for each class by each Via are accounted for together at one place.
- xvi) The total amount of the return is correct and accounted for in the balance sheet on Debit side under the Head "Passenger Traffic " .

PREPARATION AND SUBMISSION OF

NON-ISSUED TICKETS.

When purchased tickets (except advance booked tickets) are returned by the passengers for any of the reasons such as the passenger missed the train, he do not want to make journey or wants to go to some other station or in any other class etc or when wrong ticket is issued by a station staff, the ticket thus returned and cancelled is known as "Non issued ticket". Such tickets should be marked as "Non issued " with reasons for non issued. Such tickets should bear the dated initial of the Station Master/Concerned clerk. The necessary entries of all the non issued tickets are made in a daily statement called "Daily statement of non –issued tickets." All non issued tickets are sent to the Accounts office daily duly entered in the daily statement of Non issued tickets through cash office. In Accounts office check is exercised on such tickets and subsequently these tickets are destroyed. At the end of the month, on the basis of their daily returns, one summary will be prepared by the stations in duplicate and one copy of the summary will be sent to Traffic A/Cs office along with Passenger Classification . This summary is called Monthly statement of non-issued tickets. In case of any non issued ticket is found missing, debit against the station is raised equal to the value of the missing non issued ticket.

CHECKING BY TRAFFIC ACCOUNTS OFFICE: -

The following checks are exercised by the accounts office on the returns of NIT:-

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- 1) Whether all tickets which are included in the returns are submitted along-with the return to traffic accounts office.
- 2) There is no delay in submission of daily return on NIT to traffic accounts office the clerical charges are properly deducted from the passengers.
- 3) The amount of clerical charges is shown in the balance sheet on the current debits.
- 4) The amount shown in the monthly return will be tallied with the amount shown in the passenger classification.
- 5) On account of mistakes of commercial staff the tickets should not be cancelled more and if quantity of such tickets are more action should be taken.

PARCEL TRAFFIC

Introduction

Consignments carried by trains carrying passengers are known as parcels and the traffic is known as parcel traffic. The initial voucher issued for parcel traffic is called Parcel Way Bill, which issued separately for local and foreign traffic. It is prepared in four copies namely; Station record, Railway Receipt, Guard Copy and Accounts foil.

Parcel cash book

Parcel way bills are accounted for in the parcel cash book. Separate cash book is maintained for local and foreign traffic daily in duplicate by carbon process. The original copy is kept at the station and the Carbon copy is sent to Traffic Accounts Office monthly with the Accounts foils of parcel way bills. All parcel way bills issued are accounted for in the Cash Book in order of their printed serial number. In case Parcel Way Bill is cancelled, the number of such Parcel Way Bill should be entered at its respective order without any particulars but "Cancelled" remarks should be passed against such Parcel Way Bill. If there is no paid parcel traffic in a month, a nil cash book must be sent to Account Office recording there in the number and date of Parcel Way Bill issued last time. The amount of Parcel Way Bill issued for foreign traffic is shown in the columns of the Railway to which the destination station belongs. At the end of each date the amount shown in each are totalled and this is reconciled with the figure which is shown in total receipt column. The daily progressive total of each Zonal Railway column and total column are worked out for the month to arrive at the monthly total of freight booked to each zonal Railway and to all non Indian Government Railways During the month. The total of the parcel cash book for the date is posted in the summary and the monthly total struck after the transactions of all the dates are posted in the summary. The total of the paid parcel

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cash book for the month is accounted for in the coaching Balance Sheet on the debit side under the Head "Out ward parcel Traffic".

DELIVERY OF PARCELS

WHARFAGE CHARGES:-

These are the charges levied by the Railway Administration after the expiry of the free time allowed on consignments awaiting despatch or those available for delivery but not delivered to the party concerned. The charges are levied for the use of Railway premises and the basis of charging will be per day, per hour on actual weight of the consignment. If actual weight is not known then wharfage charges should be levied for the charged weight of the consignment.

Demurrage Charges :-

These are the charges levied by the Railway Administration for the detention to the wagons or Rolling Stock beyond free time allowed, caused either by consignor in loading the consignment or by the consignee in unloading the consignment. The charges will be levied only on carrying capacity on the wagon or van.

CHECK OF PARCEL WAY BILLS: - These are checked to see that

1. Full particulars required in the form have been shown in the Columns provided for the purpose.
2. Separate Parcel Way Bill's are issued for local and foreign parcel traffic.
3. The amount of freight has been correctly calculated on the chargeable weight by the rates as shown in tariff.
4. When freight is paid by credit notes, the number and date together with the issuing office thereof are shown in the Parcel Way Bill's.
5. When special charges such as out-agency charges due, it should be seen that they are separately shown on the parcel way bill and are correct.
6. If excepted articles are insured the value of the articles is declared by the consignor and insurance charges are prepaid as per rates.
7. If excepted articles are not insured, suitable remarks to that effect is given on the Parcel Way Bill.
8. When there are alternative rates for consignment to be booked at owner's risk or at Railway's risk a remark to that effect is given on the Parcel Way Bill.
9. The rules regarding minimum freight, distance/weight are observed strictly.
10. When empties are returned to the Booking station at reduced rates the Particulars of original booking are given on the Parcel Way Bill and are correct.

CHECK ON PAID PARCEL CASH BOOK

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The carbon copy of paid parcel cash book is received in the Accounts office monthly along with the Accounts foils of the paid parcel way bills. This should be checked to see that: -

1. All the Parcel Way Bill issued during the month have been posted in the Cash Book in the order of their serial number.
2. All the Columns in the Cash Book have been duly filled in.
3. Accounts foil of the Parcel Way Bill issued and accounted for in the Cash book have been received along with the Cash Book.
4. Parcel Way Bills cancelled have also been accounted for in the cash book in the order of their serial number and all the foils except record foil have been received along with the Cash Book.
5. In case of foreign paid parcel Cash Book, the amount of Parcel Way Bill is posted in the column of the Railway to which the destination station belongs.
6. In case of foreign traffic, the progressive total have been worked out in respect of each Zonal Railway and Indian Government Railway columns.
7. The total amount of traffic booked to each Railway as per Cash Book is apportioned between the Railways concerned in accordance with the percentage .
8. The freight is shown on Parcel Way Bill and separate total is shown Railway-wise. This total is compared with that in the Cash Book. If their total agree no further reconciliation is required. Otherwise difference will be located and necessary steps will be taken to remove the defects.
9. The total of the Cash Book is correctly taken and accounted for in the Coaching Balance Sheet on debit side under the head "Outward paid Parcel Traffic." The amount of local and foreign railway will be shown in the respective column provided in the Station Balance sheet.

INTRODUCTION

GOODS TRAFFIC

Consignment when tendered for carrying by goods train are called "Goods Traffic" The vouchers issued to the consignor in this connection is called as invoice. Separate invoices are prepared for local and foreign traffic as well as for paid and to-pay consignments. All the invoices are serially numbered and these numbers are known as Railway Receipt Numbers. These are supplied in bound book in series of 4 copies in case of local and in sets of 5 copies in case of Foreign Traffic respectively. Out of these 4 copies 1st copy of the foil will be for station record. Second foil will be Railway receipt, which will be handed over to the party. Third foil is for Accounts, which will be sent to Traffic Accounts Office periodically 4th foil will be called as Invoice which will be sent to destination by post and 5th copy in case of Foreign traffic only will be called as Transit invoice, which will be sent to destination station along with the Goods.

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All the consignment booked are given invoice number by forwarding station. This number will be generally three digit number in addition to R. R. NO. The Invoice NO .is given serially to consignment booked to each station separately This number is posted in the invoice column provided for in the R.R.

OUTWARD GOODS TRAFFIC

The accounts foil of all the invoice issued by the stations are collected and arranged in 4 Bundles i.e. Local to pay, Local Paid ,Foreign to Pay and Foreign paid. These are then entered in covering memo which is prepared in Triplicate for each bundle separately 2 copies of the covering memo and bundles of Invoice are handed over to the courier on his nominated train. The courier carries the bundles of invoices (Accounts Foils) to Accounts Office and delivers them with the copy of the covering memo obtaining signature on the other copy as an acknowledgement copy of the covering memo is returned to the forwarding station by the courier on his next visit.

In the accounts office, the Accounts foils of Invoices received from various forwarding stations are checked and stored on the basis of "One Destination Station " These are then listed in separate abstracts and sent to EDP Centre after giving code numbers to the information available on Accounts foil. With the help of computer Machine one abstract is prepared in Triplicate which is known MPA or Machine Prepared Abstract.

These are then sent to the receiving station in duplicate through courier by 15 th of the following month.

GOODS CASH BOOK

All cash collected by the station in connection with the goods traffic will be recorded in the Goods Cash Book. The separate cash book will be maintained for the local outward paid traffic and foreign outward paid traffic. The cash collected in inward to-pay traffic will be recorded based on the delivery book in the inwards to pay goods cash book.

INWARD TRAFFIC .

Goods delivery book & M.P.A.

At the receiving station (Destination Stn.) the invoices received from the forwarding Stn. are checked with reference to freight charges shown therein, under charges or overcharges detected during the check should be entered in the respective columns of the invoice. These invoices are subsequently entered in primary book commonly

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known as GDB. The GDB for a month is kept open up to 15 th of the following month. The Balance sheet for goods traffic for a month is submitted to the Accounts office by 20 th of the following month.

The entries of the invoices in the abstract received from the Accounts Office are compared with those entered in the "Goods Delivery Book " when an invoice is found at both the places i.e. in MPA as well as Goods Delivery book, the entry is ticked in both the copies of MPA, when the entries of the invoices in delivery book are not found in the MPA, such invoices are entered in MPA in ink and this process is known as Inked entry". In the same manner whatever the items remain un-ticked in MPA are carried out and written in Goods delivery book forceably and this process is known as "Forced Entry." When comparison of Invoices entered in the Delivery Book and the tallied MPA is over, "To-Pay " and undercharges column of the Delivery Book/MPA are to be totaled up and should be accounted for in the Goods Balance Sheet on the debit side under the Head "Inward To-Pay Goods Traffic." One copy of the compared abstract is retained at the station and one copy is enclosed along with the Balance Sheet.

Over charge it will be entered in the respective column of the Invoice and automatically it will be recorded in GDB and which will be helpful in case of claim of refund cases. The copy of the MPA which is compared at the station and sent along with Goods B/Sheet will be known as converted abstracts.

In the Accounts Office the bundles of Invoices received along with the covering memo from each station are entered in the register and each bundle is given a serial No. for the month. These invoices are sent to punching section after they are checked and various column required to be filled in by the Accounts Office. After completion of this work separate cards are punched for different commodities in an invoice . The punch cards are checked on another machine. Incorrect Cards are rechecked, corrections are sometimes due to wrong coding etc. in the Accounts Office. Certain invoices are wrongly included in the MPA of the station for which station takes debit in the Goods B/Sheet. When subsequently that station takes special credit to remove this error on the authority of a letter from the forwarding station it should be seen that the invoices have correctly been accounted for by the station to which, it was actually issued, if not, it should be included in the current months abstract of the station.

All the MPA, received by the destination station have been returned as converted abstracts and total freight of such abstracts have been correctly accounted for in the respective Goods Balance sheet.

The amount accounted for in the converted abstracts agrees with the amount shown in the Goods B/Sheet on debit side under the Heading "Inward To-Pay Goods Traffic ".

CHECK OF CONVERTED ABSTRACTS.

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When comparison of Invoices entered in the D Book with Invoice as shown in the abstract is over at the station, one copy of the MPA is returned to accounts office along with Goods B/Sheet . This compared copy of MPA is known as converted abstracts. On receipt of converted abstracts in the Accounts Office, it should be checked to see that :-

1. The converted abstract shown in addition to the invoice shown by the Accounts Office, fresh invoices accounted for in the D-Book but not in MPA i.e. inked entries, undercharges detected at the destination station The total freight charges of fresh invoices and undercharges should be checked and necessary corrections made in the total.
2. The additions and the alterations made by the destination station in freight charges should be checked regarding its corrections with the Accounts Foils of the Invoices available in the Accounts Office. in the case of Local Traffic. In case of Foreign traffic the concerned Accounts office should be intimated accordingly.
3. Destination station also includes some invoices included in MPA by scoring amount, the entry in the converted abstract with the remarks that have already been included in the previous month, abstract, In such cases it should be ensured that the remarks given by Stn. Master are correct and in this regard previous MPA should be verified.

CHECK OF INVOICE

1. It should be seen that all the column and boxes in the form required to be filled in by the station have been filled in neatly and within the space provided for the purpose.
2. It has been prepared by the Carbon process and if a copy is sent it should be ensured that it is a certified copy and which is signed by station master.
3. The arithmetical calculation of freight charges is correct.
4. The classification of Goods Booked is correct according to the description given in the Invoice.
5. The articles required to be booked paid under traffic Rules are not booked as "To Pay" .
6. In the case of booking of "Excepted articles" goods, Gold, Silver, It should be seen that declared value of the consignment is given and the insurance charges on value declared are pre-paid if not insured the remark of this effect should appear in the Invoice.
7. The actual and charged weight are shown correctly.
8. The remarks at Owner's risk or at Railway's risk as the case may have been entered on the Invoice. The packing conditions of the Goods Tendered for dispatch have been given on the Invoice.

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9. The Rules regarding Minimum weight distance and charges have been correctly observed.

10. If freight is paid by credit note, the number and date therein as well as the name of the issuing office etc. are shown in the Invoice.

11. Where the loading and unloading are required to be prepared by the consignor and the consignee a remark to this effect is given in the Invoice by showing the alphabet "L" When consignment is re-booked the charges due at the rebooking station and further charges for new destination are shown separately .

GOODS RETURNS

Following are the returns in respect of Goods traffic required to be submitted by the station to the Accounts office. They are categorized as per the period of submission.

Daily: -

1. Cash Remittance Note

Periodically: -

1. Advance statement of Goods earnings.
2. Invoice list along with copies of Invoices.

Monthly: -

1. Wharfage & Demurrage statement.
2. Wagon Registration Fees statement.
3. Crane charges statement.
4. Siding charges statement.
5. Statement of error sheets received.
6. Converted Abstract along with annexures.
7. Refund list.
8. Deduction list.
9. Statement of debits transferred to other stations.
10. Statement of debits transferred by other stations.
11. Remission order statement.
12. Statement of Certified Overcharge sheet.
13. Statement of Credit advice note received.
14. Statement of Station Outstanding (Separate for each item)
15. Goods Balance Sheet. Etc..... .

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UNDERCHARGES AND OVERCHARGES AND ITS CLEARANCE.

UNDERCHARGES:-

While collecting the fare or freight from the customers the railway employees should collect the correct fare and freight from the party as per Tariff Rate. But if the railway employees of commercial department have collected less fare/freight than the actual, then the difference is called as undercharge.

If the undercharges are detected by the accounts office during the course of their internal check the same will be intimated through the error sheet to the concerned station staff.

OVERCHARGES:-

While collecting the fare or freight from the customers the railway employees should collect the correct fare and freight from the passengers according to the extent rules. But if the railway employees of commercial department have collected the more fare than the actual fare as per rule, the difference is called as Overcharges.

The Overcharges are cleared as under :-

- 1) If the overcharges are detected by the station the same will be refunded by them in case of to-pay traffic
- 2) Where the overcharges can not be refunded by the station masters the same will be refunded by the Chief Claim Officer on the basis of the application received from the concerned party, but this application must be received to him within the limit of 6 months from the date of booking of the consignment.
- 3) Voluntary refund by accounts office :- In this case if the overcharge is detected by the accounts office during the course of internal check of the returns or vouchers the accounts office will arrange the refund in consultation with the Chief Claim Officer.

WITHDRAWALS FROM STATION EARNINGS

As a general rule the station earning should be remitted by the station masters on the same day to the respective nationalized banks or to the chief cashier as per the procedure. But following are the special circumstances where the station masters are empowered to use the station earning for the departmental expenses. These items are generally published by the railway board in their gazette which are published by the director of railway board. The following are the items that are published by the Railway Board vide letter no.

_____ Dated _____ :-

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1. Encashment of cheques issued by the Accounts Officer in favour of Chief Cashier/Divisional Cashier.
2. Payment to the railway employee under the Payment of Wages Act in certain cases where pre-check and payment by accounts office is not possible for want of time in settlement of staff where services are terminated by the administration.
3. Payment of wages of Temporary and Permanent staff who can not be paid by the cashier's within the ten days of the wage period.
4. Payment of handling chargers of a station where the station masters are goods handling contractors.
5. Encashment of pay orders issued by the competent authority for payment of claims for compensation for goods lost or damaged etc.
6. Payment of agent/vendors, overcharge sheets or other documents issued by the competent authority for refund of fares and freights.
7. Refund of Wagon Registration fees.
8. Departmental Expenditure necessitated by floods, accidents, earthquakes etc.
9. Handling charges for transshipment due to accident hot axles etc.
10. Payment of fees to surveyors engaged in assessment of value of damaged consignments.
11. Payment of decretal and settlement amount in court cases when the parties insist on immediate payment under the threat of execution or in discharge of legal attachment of Railway earning in the station.
12. Refund of deposits for perishable consignment taken at the time of delivery on production of necessary particulars by the claimant of such consignments.
13. Refund of deposit money to the licensed porters.
14. Cost of obtaining decrees judgements from the court under the orders of the HODs only in cases where an appel has to be filed within a specified period.
15. Cost of transport of sick and wounded persons to hospitals when the ambulances are not available.
16. Payment of Labours engaged by the station masters when handling contractors failed to provide adequate labour in emergent cases.
17. Payment of expenses of special catering when the imprest is exhausted in emergent cases only duly authorised by an officer.
18. Payment in case to staff governed by the workmen Compensation Act.
19. Refund of fares of un-used or partial used tickets.
20. Payment of salaries of Travelling Inspectors of Accounts against the cheques issued by the F.A. & C.A.O.
21. Refund of earnest money to un-successful bidders in case of auction.
22. Ex-gratia payment to persons involved in train accidents.
23. Advance of Travelling Allowance in an emergency and a court attendance at shout notices.
24. Refund of Security of Deposits on account of hiring of lockers at railway stations.
25. Payment of the reward to the person who helped in apprehending prosecution of un-authorized alarms chain pooling.
26. Refund of Quite Transportation Services in respect of paid consignment to the consignor at the forwarding station on receipt of pay order in favour of the consignor from the station master of the destination station.

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27. Payment of grant sanctioned from the Railway Ministers Welfare and Relief Fund through pay order encashable at station.
28. Payment of commission to halt agents.
29. Expenses in departmental catering establishments for purchases of perishables, fish, meat, butter, milk etc.
30. Encashment of pay orders issued by the Railwaymen's Co-operative credit societies/banks against fortnightly deposits made with the railway administration by the society/banks.
31. Payment of commissions to vendor's bearers engaged on commission basis.
32. Spot payment of daily allowance to public witnesses attending departmental enquiry's in vigilance cases against railway employees.
33. Payment of immediate relief to the families of non-gazetted railway servants who die while in service.
34. Advance to running staff marooned due to breach of communication.
35. Payment of advances from provident fund sanctioned by the competent authority to meet the funeral expenses of the deceased railway employee at roadside station.
36. Payment for shrouds to cover dead bodies of victims of accident on railways.
37. Payment of rickshaw/tongas hire charges to remit the station cash to the banks/local treasuries.

RECEIPT, ACCOUNTAL AND DISPOSAL OF ERROR SHEET

Error Sheets are issued by Traffic Accounts Office whenever any financial loss is caused to the Railway Administration or likely to be caused. This will be ascertained at the time of exercising internal check on the returns submitted by the various stations. The E/Sheets are prepared in Triplicate in case of Goods traffic and in 4 copies in case of Coaching Traffic, out of these Error Sheet 1st copy will be Accounts Office's record. 2nd will be for station Record and 3rd copy will be returned by the station after giving suitable remark on back side of the Error Sheet. Error Sheet will be showing the invoices, P.W.B. or Ticket particulars, the amount of Under Charges and how the same has been arrived at. These are prepared separately for coaching and Goods Traffic.

These are serially numbered for each station separately and are sent to station concerned in duplicate. If the debit raised by Accounts Office is acceptable to the station as result of comparison of Error Sheet and primary record available at Station, it is called as "Admitted Error Sheet or Admitted Debit". On the back side of the error sheet the word "Admitted", Name, and Designation of the responsible employee is written. Also the signature of the employee is obtained. One copy of Error sheet will be returned to Traffic Accounts Office within 7 days from the date of receipt, whether the Error sheet is admitted or otherwise.

If the debit is raised by Accounts Office through E/sheet is not accepted by the station, it will be called not admitted Error sheet and in such case as remark to this effect should be given on the back side of the error sheet & justified reasons will be quoted in support of non acceptance of Error sheet. The total amount of all the error

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sheet received during the month should be accounted for in the respective B/sheet for that month whether the E/sheet are admitted or not admitted.

In the Accounts Office one copy of the E/Sheet received from the station is examined to see that the nature of the reply where no action is taken in respect of admitted debit, the debits which are not admitted can be re-checked in the light of objection recorded there on by the station. If it is found that the debit realized was incorrect, the Accounts office will withdraw such Error Sheet by issuing credit advice notes to the concerned station to enable the station to take special credit in the B/sheet to clear and debit. If the debit is found to have been correctly raised, the station will be asked to transfer the not admitted debit in to accepted debit or admitted debit.

In case of admitted debit, it should be seen that these are cleared early by the staff responsible for either by payment in Cash or recovery through pay sheet. In case of non-Clearance of accepted debit within a reasonable time the commercial officer should be approached for necessary steps for early clearance.

In case of irrecoverable accepted debit which are cleared of by "Write off" it should be seen that these are written off by a competent authority early and sanction of write off is received in A/Cs office and duly checked in A/Cs office.

While checking the Balance Sheet received from the station it should be ensured that all the Error Sheet issued during the month have been accounted for in Balance Sheet for that particular month by the Station. If an Error Sheet issued in a month is found not accounted for in the Balance Sheet for the same month, the same should be forced in the A/Cs office through the advice of internal check.

Advice of internal check (Form No.TA44F.)

While checking the station B/Sheet in the Traffic A/Cs office, it is seen that all E/Sheet issued during the month have been accounted for in the relevant B/Sheet. This is checked with reference to the Error Sheet register maintained in the T-Accounts office. Any Error Sheet which is not accounted for by the station in the Balance Sheet of that particular month, it should be forced in the Accounts office while exercising internal check and this will be forced through "Advice of Internal Check".

Advice of internal check is prepared by the traffic Account Office into two parts showing the result of check of Balance Sheet. Part I will show "Col. A" the details of Error Sheet and the amount in-connection with debits raised against the stations. Part II "Col. B" shows the details of credits objected by the Traffic Accounts office while exercising checks over the items of special credit. Every month this advice will be sent to the Station concerned showing therein the closing Balance altered Traffic Accounts office and also the balance shown by Station while preparing B/Sheet and the difference between the two balances will be explained suitably. In next month or subsequent month, it will be ensured by Traffic Accounts office that Station has taken opening balance correctly which has been intimated by traffic Accounts office.

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STATION BALANCE SHEET (COACHING BALANCE SHEET)

Station Balance Sheet is a statement of Account prepared by Station Master in the duly prescribed proforma and under prescribed Heads of Accounts showing the liabilities accrued at Stn. on account of sale of Transport services. The Stn. B/Sheet will have two sides. Left hand side is known as debit side where as Right Hand Side is known as credit side. All such items will be shown on the debit side for which SM is responsible to recover the charges for rendering of different types of services. In short, debit side will show the liability of Station Master for recovery of charges. Credit side will show the mode of clearance liability either by means of cash, cash vouchers or any other authorised voucher. The debit side and credit side of Balance Sheet should be equal in amount. But in practice generally total of debit side will be more than the credit side because every time it is not possible to recover the freight charges accrued during the month in the same months account and there is difference between debit side and credit side. To equal the amount of debit and credit side the difference between debit side and credit side is shown as "Closing Balance " on credit side of the Balance Sheet . This closing balance in the other words is known as Station Outstanding comprising of different items. Whatever the figures shown in the Balance Sheet are summarized figures extracted from different books and it is the responsibility of the Station Master to prove the figures by enclosing certain returns. Information regarding Local and foreign traffic will be given in the same Balance Sheet although returns for Local and foreign traffic will be prepared separately. Separate Balance Sheets are to be prepared for coaching and goods traffic.

STATION BALANCE SHEET

(COACHING BALANCED SHEET)

NAME OF STATION : -----

MONTH AND YEAR :-----

Debit

Credit

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
1 To Opening Balance i) Floating cash ii) Cashiers Debit iii) Accounts office debits or error sheet. a) Admitted Debits b) NotAdmitted Debit iv) Wharfage charges v) Govt. Publications		1. By Cash and cash Vouchers for which acknowledgement is received .	

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2 To Current Debits i) Passenger Traffic (PCT)-L ii) Passenger Traffic (PCT)-F iii) Passenger Traffic BPT-L iv) Passenger Traffic BPT-F v) Luggage, Animals & Birds vi) Excess fare vii) TTE Cash viii) Cloakroom charges ix) Parcel Traffic –L x) Parcel Traffic –F xi) Wharfage Charges		2. By Special Credits i) Cr. Advice Notes. ii) Refund list. iii) Deduction list iv) Remission Orders v) Dr. Transferred to Other Stn. vi) Transfer to LPO vii) Return to supply officer	
3. To Special Debits i) Floating Cash ii) Cashiers Debits iii) Accounts Office debit or error sheet. a) Admitted debits b) Not Admitted debits iv) Sundry and Miscellaneous earning v) Government Publications		3. By Closing Balance (Station Outstanding) i) Floating cash ii) Cashiers Debit iii) Accounts office debits or error sheet. a) Admitted Debits b) Not Admitted Debit iv) Wharfage charges v) Govt. Publications	
Total		Total	

Station Returns (Coaching Traffic)

Following are the returns required to be submitted by the stations to the Accounts Office. They are categorized as per the periodicity of their submission.

Daily:-

1. Cash remittance note.
2. Daily return of non-issued tickets
3. Daily return of collected tickets.

Periodical :-

1. Advance statement of coaching earnings.
2. Ticket Indent.

Monthly :-

1. Monthly Statement of non-issued tickets.

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2. Passenger Classification.
3. Parcel Cash Book.
4. Excess fare return.
5. Wharfage and Demurrage return.
6. Statement of Error sheet received.
7. Statement for supply of Government publication.
8. Deduction List
9. Remission orders statement.
10. Statement of Credit advice note received.
11. Statement of certified overcharge sheet received.
12. Statement of Debit transferred to other stations.
13. Statement of Debits transferred by other stations.
14. Statement of sundry and miscellaneous Earnings.
15. Statement of Station outstanding (Separate for each item.)
16. Coaching Balance Sheet.

GOODS BALANCE SHEET

NAME OF STATION : -----

MONTH AND YEAR :-----

Debit

Credit

PARTICULARS	AMT.	PARTICULARS	AMT.
1 To Opening balance i) Floating cash ii) Cashiers Debit iii) Accounts office Debits or error sheet a) Admitted Debits b) Not Admitted Debits iv) Wharfage Charges v) Cost of Govt . publications. vi) Inward to pay freight		1. By Cash and cash Vouchers for which acknowledgement is received .	

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<p>2 To Current Debits</p> <ul style="list-style-type: none"> i) Outward Paid Goods Traffic-L ii) Outward Paid Goods Traffic-F iii) Inward To-Pay Traffic –L iv) Inward To-Pay Traffic-F v) Wharfage and Demurrage vi) Wagon Registration Fees vii) Crane Charges viii) Siding Charges 		<p>3. By Special Credits</p> <ul style="list-style-type: none"> i) Cr. Advice Notes. ii) Refund list. iii) Deduction list iv) Remission Orders v) Dr. Transferred to Other Stn. vi) Certified Overcharge sheets. vii) Rebooking or paid on charges. viii) Consignments sent to LPO ix) Twice Accounted invoices x) Auction sales.
<p>3. To Special Debits</p> <ul style="list-style-type: none"> i) Floating cash ii) Cashiers Debits iii) Accounts Office debits or error sheet. <ul style="list-style-type: none"> a) Admitted debit b) Not Admitted debit iv) Sundry and Miscellaneous earning v) Government Publications 		<p>3. By Closing Balance</p> <ul style="list-style-type: none"> i) Floating cash ii) Cashiers Debit iii) Accounts office Debits or error sheet <ul style="list-style-type: none"> a) Admitted Debits b) Not Admitted Debits iv) Wharfage Charges v) Cost of Govt . publications. vi) Inward to pay freight
Total		Total

Checks on station Balance Sheet.

The debit side may be divided into 3 parts opening balance, current debits and special debits (accountal of Error Sheet).

Opening balance is checked with the closing balance which is shown in the previous months Balance sheet. Current debits are checked with reference to various returns such as passenger classification copy of outward paid cash book, inward to-pay parcel abstracts and summaries, Warf. & Dem. statements and wagon registration fees statement. In addition to this, accountal of Goods traffic for current month will be checked with converted abstracts. The amount of E/sheet accounted for in the 3rd part will be checked with reference to entries of E/sheet recorded in the E/sheet register by the T/Accounts office.

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The credit side of the station B/sheet is also divided into 3 parts (1)Cash and cash voucher duly acknowledged by chief cashier (2)Special Credit (3)Closing balance. Cash and cash vouchers as acknowledged by the chief cashier are checked with the cash remittance foil received from the cashier. The amount of cash remittance Note is posted in the register and checked with date-wise posting of cash remittance Note in the station B/sheet.

Special credits are checked with the enclosed documents such as refund list, paid on to-pay statement certified over charges deduction list credit advice Notes etc. received in T-Accounts office along with the station B/sheet.

Closing balance must be supported by the statements showing full particulars of the amounts yet to be cleared by the Station Master. The totals of the debit and credit side of the Stn. B/sheet should be checked to see that they are correct and both the sides totals are equal in amount. If the amount of the returns received in the Traffic Accounts is in excess of the amount shown in the station Balance Sheet, the amount of the Station Balance Sheet is corrected and difference of amount is debited against station. If the amount shown in the Balance Sheet is in excess of amount of return received, it is taken into consideration that a part of the return is missing and such differences are entered in the register of missing returns and the same are called for from the station.

If the amount of credit taken in the station Balance Sheet exceeds the amount of Special credit taken under the supporting documents enclosed to the station Balance Sheet, the difference is debited against the station and closing balance in subject balance sheet is increased to the tune of difference.

The result of check of the Station Balance Sheet in the traffic Accounts office is intimated to the station through advice of Internal Check, showing closing balance as per Stn. Balance Sheet and the closing Balance Sheet as worked out by the Traffic Accounts office during the course of internal check. The difference between the two will be explained in detail in respective column of the advice of internal check.

STATION OUTSTANDING.

Despite of best efforts by the Station staff, the items/amount which could not be realized/ collected by the staff at the close of the month for which the Balance Sheet indicate closing items are otherwise known as Station outstanding.

The Station Master is personally held responsible for keeping a proper account of such items as also timely clearance. The following items will generally constitute Station outstanding.

- 1) Floating cash -Since this sum has been provided by the Adm. to enable the Stn for daily transactions no action is generally called for from Station Master to clear this item until either the money is withdrawn or the Stn is closed for traffic.

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- 2) Debit Received from cashier-Debits are received from cash office on Account of torn/soiled notes, counter foil notes, coins are also short remittances by Station. As soon as receipt of debit advice the Station Master has to identify the responsible person and action needs to be taken to make good the amount within 3 days.
- 3) Admitted Error Sheet (Debit)-The Admitted Error Sheet are the error sheet through which the financial loss sustained by the Railway on account of irregularities/mistakes from Station staff, pointed out by Accounts office, which has been accepted by the Stn from time to time. The amount admitted by the Stn will have to be cleared either in lumpsum or in installment by the responsible official. Action taken in this direction by the Stn will have to be recorded in the error sheet register maintained by the Stn besides advising concerned office for recovery in case of installment payable through salary.
- 4) Not admitted error sheet -These are cleared in two ways -
 - (1) Either by obtaining credit Advice from Account Office by withdrawing the debits intimated through error sheet .
 - (2) Subsequent admission of the not Admitted error sheet by the Station by realizing the mistakes pointed out by the Account office later.

In case of remarks offered by the Station are acceptable to the account office then, it will withdraw the debit by issuing credit advice which will nullify the debit or debit will be accepted by the station and necessary action will be taken to remit the amount by the responsible official as stated above.

5) To-pay Invoice (Consignment received)

Advice to consignor and consignee regarding arrival of the consignment will be issued, advising the party to take delivery within a specified period. In case the party request for diversion of the articles the administration has to act upon this immediately and clear the item. If on the other hand party does not turndown within the specified time, Station Master has to take speedy action by way of either to divert the consignment to Lost Property Office or action for auction and clear the item without any further delay.

6) To-Pay Invoice (consignment not received) -

In order to clear such items the Station Master has to initiate action by confirmation from forwarding station the particulars of Booking as also enquiry and personal contacts. Similarly via station also needs to be contacted for the movements of the consignment. Necessary certified over charge sheets are prepared, get this

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certified by forwarding station in case it is confirmed the consignment has not been booked to that station or consignment has been withdrawn after preparation of PWB/ Invoice . In the both cases SM is responsible for timely action and speedy clearance of such items particularly the irregular items i.e. more than one month old.

7) Unsold timetable, indemnity bonds, publications: -Due to revision in timings of trains, the timetables which has been supplied to Stations for sale become surplus on account of non sale which contributes an outstanding to Station & thereby in the balance sheet month after month. The unsold timetables are therefore to be returned to Divisional Commercial Manager duly preparing statement of same indicating the total value of the unsold timetables, with a request to advice necessary credit for the same. Similarly the indemnity bonds & other publications which fetches value on it's disposal also required to be returned to the department, if they are time barred and necessary credit obtained from dept to wipe off the corresponding outstanding debit from the Station Balance sheet.

8) Miscellaneous Items:-This comprises rent, water charges, electric charges, crane charges, license fee etc to which the Station Master is responsible for realization as & when it become due. In the case of non realization due to certain reasons beyond the capacity of Station Master, reasons for the non-recovery should be conveyed to higher authorities for taking necessary & timely action appropriate so that outstanding items could be realized and there by the debit could be cleared

Amount accounted for in a particular month but could not be realized / cleared up to the end of the month is termed as station outstanding and as the non realization/clearance pertains to earnings which originate at station the outstanding is called as station outstanding. In short the station outstanding means unrealized earnings or un cleared liabilities. All amount received by the Station Master are shown on debit side of the station balance sheet and amount sent to chief cashier is shown on credit side of station Balance Sheet. Hence the difference of debit side and credit side of station Balance Sheet may also be termed as station outstanding.

CLEARANCE OF ITEMS OF STATION OUTSTANDING.

1) Floating Cash :- All stations which are opened for traffic are provided with some amount in shape of small coins . This amount is known as floating cash . This amount is supplied to the station with the object that the passenger if comes to purchase a ticket and if they do not have sufficient change, to enable the banking clerk to refund the balance amount in the shape of small coins .

This amount should always remain at station forever and as it is. No addition/deletion is permitted from this amount.

2) Cashier's Debit :- This debit is raised by chief cashier for the amount short received or the defaced coins or spoiled or torn notes received along with station remittance

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through cash remittance note. The cashier debit is to be cleared immediately with in three days by remitting the shortages or replacing the notes and coins because there debit are always accepted debits.

3) Admitted Debit or Admitted error Sheet :- Error Sheet is documents issued by the Account's Office . It is the result of the internal check conducted by Account's Office on the written/documents submitted by the station. Any short Account , Short collection notice by the Account Office is advised to the station through this document . The Error sheet after scrutiny may be admitted or disputed. Admitted error sheet can be cleared as under: -

a) Clearance by payment in cash.

b)Recovery through paysheet.

c)Write off ---under competent authorities sanction.

4) Not Admitted Debts :-If the undercharges shown by the accounts office in error sheet is not acceptable to the station staff, the Station staff should write on the back side of the error sheet 'Not Admitted. This (not admitted)error sheet must show clear remark on the back side for disputing the debit raised. Non admitted error sheets are cleared as under.

a) Credit advice issued to accounts office to withdraw the debit on paying the convinced by the reason put forth by the special station staff.

b) Credit advice note/credit authority letter being issued by the Travelling Inspector Of Accounts on verification of the concerned document and having convinced of wrong/irregular debit.

c) When not admitted debits are returned back by accounts debit for not accepting the reason put forth by the station staff such error sheets are cleared according to the admitted debit or admitted error sheets.

d) Undercharges in inward paid parcel traffic :-Areas of undercharges means the undercharges pertaining to the way of bills or invoices of previous month or and parcel or goods not delivered in end of the current month. All such undercharges should be shown as accounts and whenever the parcels or goods are delivered amount should be forwarded to chief cashier and accounts should be cleared.

5) Freight Outstanding on inward to pay consignment for which consignments on hand- Such outstanding will be cleared on collection of freight at time of delivery or a notice will be issued to the party concerned and in response to the notice if the application are received for rebooking, the station master in such case will issue a fresh way bill or invoice for the rebooking of the consignment to new station. All charges due at the rebooking station in addition to the fresh freight are shown in this fresh way bill or

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invoice . The outstanding due on account of paid or to pay charges at the rebooking station will be cleared by accounting them under special credit in the concerned Balance Sheet. If no responses is received from party, the outstanding may be cleared by auction sale or transferring the to the lost property office, only after obtaining the approval of the competent authority.

- 6) Inward to pay freight for which consignment not on hand :- Wagon load consignment may get delivered with the approval of DCM to some other destination. In such cases the freight changes if any outstanding and the old destination station will be cleared by the exchange of document called certified overcharge sheet. The overcharge sheet will be prepared and certified by booking station and sent to the station when the debit outstanding and required to be cleared. The amount shown in the overcharged sheet will be taken under special 'Credit' to clear the outstanding.
- 7) Govt. Publication for sale and indemnity bonds:- The unsold Govt. publication will be cleared when they are sold out by taking cash credit . If more stock is received than the requirement of the station such stock of sellable publication should be transferred to printing press or Divisional Commercial Manager's office to clear the outstanding.
- 8) OTHER MISC. ITEMS :- Generally, Wharfage & demurrage worked on for which authority issued by the competent authority if not forwarded to traffic accounts office. Traffic account office will object such 'credit' entries ; in such cases wharfage , demurrage for gone authority for the competent authority should be obtained and a copy should be sent to traffic account office to clear the outstanding.

ACCOUNTS OFFICE BALANCE SHEET

Fare and freight for the carriage of passenger and consignments offered by various Govt. Dept. and certain firms of Good reputation are paid for at the station through warrant and credit Notes instead of Hard cash. such warrants and credit Notes received at the station are forwarded to cash office as cash vouchers.

The responsibility for the realization of Railway dues represented by such cash vouchers from various Departments and firms rest with the Traffic Accounts. The Traffic Accounts Office prepares carriage and miscellaneous bills against the Departments and party's concerned for the purpose of realization of amount against such vouchers.

There are direct traffic receipt such as amount towards tourist coupons sold by tourist agents, advertisement fees deposited with chief publicity officer, amount collected on sale of School concession form by DRM's office etc. which do not pass through stations returns such amounts are also to be realized by the Traffic Accounts Office. In order to account for the earnings through carriage and Miscellaneous bills and direct traffic receipts and also to watch the progress of recovery of such amounts from the party's concerned , traffic accounts office compiles monthly balance Sheet

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commonly known as "Accounts office Balance Sheet ". The account office Balance Sheet is compiled separately for Coaching and goods transactions. It is shown on the debit side the amount due against carriage, bills and miscellaneous bills where as credit side will show the amount realized or adjusted and amount unreleased and un-adjusted in connection with such bills.