

CHAPTER XXVII**STATION OUTSTANDINGS**

2701. Definition.—The station outstandings represent those amounts for which Station Master has become accountable but he has not liquidated his liability either by remittance of cash or vouchers or by taking special credits as authorized under the rules upto the close of the month. These outstandings generally relate to—

- (i) imprest cash ;
- (ii) disallowances by the cashier ;
- (iii) admitted debits ;
- (iv) objected debits ;
- (v) freight on To-pay consignments on hand awaiting delivery ;
- (v) freight on To-pay consignments not on hand awaiting delivery ;
- (vi) freight on To-pay consignments not on hand, the invoices/way-bills for which have been accounted for ;
- (vii) freight on To-pay consignments delivered at the siding awaiting payment of the freight charges by the siding user ;
- (viii) freight on To-pay consignments requiring clearance by overcharge sheets due to the consignments having been diverted to other stations or over-carried to and returned by other railways
- (ix) freight on To-pay invoices not appearing in the delivery books and copied out from machine prepared abstracts ;
- (x) demurrage or wharfage, for the remission of which sanction of the competent authority is awaited; and
- (xi) other miscellaneous items including unsold indemnity notes, time tables, tariffs, etc.

2702. Origin of cash office disallowances.—After counting and shroffing the cash remitted by a station (see Chapter XXIV), if the Cashier finds any base coin, forged currency note, short remittance, etc., he will acknowledge only the correct amount received by him on the cash remittance note detailing thereon the particulars of the base coins, forged currency notes, short remittance, etc. On receipt of the receipt foil of the cash remittance note of the stations, station Maser should at once recovery the amount disallowed from the staff responsible. The credit should be taken in the station balance sheet for the amount actually acknowledged by the Cashier. in case the amount of shortages/disallowances is not made good before the close of the accounts for the month, the same should be entered in the register of outstandings referred to in para 2741 and shown as outstanding in the outstanding list sent along with the balance sheet.

2703. Origin of Accounts Office debits.—Internal check in the Traffic Accounts Office of the various returns submitted by the stations and also the examination of accounts by the Inspector of Station Accounts during his inspection at the station may sometimes reveal mistakes involving apparent financial loss to the railway revenues. In such cases the amount short accounted for, undercharged or unaccounted for will be debited in full to the station responsible by means of an error sheet.

All error sheets issued by the traffic Accounts Office will be taken to debit in the station balance sheet of the month in hand, and if they remain unpaid or un-adjusted at the close of the month, the debits will be shown as outstanding in the station balance sheet.

2704. Time limit far raising debits against stations.—Except in special circumstances and in case of errors detected by the Inspectors of Station Accounts and the officials of the

Audit Department, no debit will ordinarily be raised against stations more than six months after the month of account of transactions in station returns.

2705. Error sheets.—As stated in para 2703, the debits raised by the Traffic Accounts Office will be advised to the stations concerned through an error sheet showing full particulars of the debit in the proforma appearing at Appendix XXVII/ A. The error sheet will be prepared in four copies by carbon process. Three copies of the error sheet will be sent to the Divisional Commercial Superintendent and one copy will be retained as record in the Traffic Accounts Office. Divisional Communal superintendent will send two copies to the station concerned. One copy will be retained at the station and one copy will be returned to the Divisional Commercial Superintendent after indicating whether admitted or objected.

2706. Advice of internal check.—After the check of a station balance sheet is completed, the Traffic Accounts Office will prepare an 'advice of internal check' in the proforma, appearing at Appendix XXVII/B, separately for coaching and goods traffic, and send it to the station concerned. The advice of internal check will compare the closing balance, as shown by the station in its balance sheet, with that arrived at by the Traffic Accounts Office as a result of the checked The various documents and returns submitted to it. The difference between the two balances will be supported by the details working upto it.

2707. The advice of internal check should, on receipt at a station, be compared by the Station Master with the coaching or goods balance sheet, as the case may be. All debits and disallowances advised therein should be taken to account if not already done, in the balance sheet next to be closed irrespective of whether the connected error sheet has been received or not. Copies of the missing error sheets, if any, should be called for from the Traffic Account Office or from the Outstanding Branch, where one exists.

2708. Accountal and scrutiny of the error sheets.— All error sheets or other advices of debits received at the station should be taken to account immediately in the first balance sheet under preparation.

2709. Every debit or disallowance against a station by the Traffic Accounts Office or cash office, whether arising from error in charging fare or freight short remittance of cash, base coins or other causes, is payable by the person through whose fault it has been incurred. It is, however, the duty of the Station Master that on receiving the advice of internal check, error sheet or any other advice of debit, should thoroughly check the same with the connected initial documents and in case the debit is admitted, to determine by whom the amount is payable. In disputed or doubtful cases, the Traffic/Commercial Inspectors may be consulted.

2710. If the admitted debit is against the person still working at the station, has name, father's name, designation, staff No. etc., should be noted on both the foils of the error sheet and his signature obtained thereon in token of his acceptance of the debit. The employee concerned should also give in writing whether he proposes to clear debit by cash payment or agrees to a deduction through his salary bill.

2711. In case the admitted debit is against an employee who has since been transferred to another station, the procedure laid down in paras 2716 to 2718 below will be followed. When admitting debits on behalf of the staff no longer at the station the Station Master must exercise special care to ensure that the responsibility is fixed against correct person and that only correct debits are admitted against such staff.

2712. If a debit is objected to, detailed reasons of the objection must be dearly stated, quoting tariff authority in support thereof, on both the foils of the error sheet. If necessary, copies of the supporting documents, if any, should be enclosed with that foil of the error sheet which will be returned to the Divisional Commercial Superintendent. The name of the staff responsible for the debit, his father's name, designation, staff No., and the station at which working must also be shown on the error sheet. If the person concerned is still working at the station, his signature must also be obtained on the error sheet, in oilier cases the name of the station at which he is working should be shown on the error sheet.

2713. One foil of each error sheet must be re turned by the Station Master to the Divisional Commercial Superintendent within 30 days of its receipt at the station, the other foil being retained as station record. In the case of objected debits, the DCS will also scrutinize the grounds of objection and advise the Accounts Office to withdraw the debit and issue credit Advice.

2714. The time limit within which objections from 'stations may be entertained in respect of the debits raised by the Traffic Accounts Office is 30 days from the date of receipt of the error sheet at the station.

2715. Acceptance of admitted debits by relieving or other staff before transfer.—To avoid unnecessary correspondence and to expedite the clearance of out-standings, the Station Master must ensure that all admitted debits in connection with error sheets, disallowances or other advices of debits already received at the Station are accepted by the relieving or other staff responsible for the same before they are relieved from the station on transfer. Every facility should be afforded to the relieving staff to enable them to offer their remarks on the debits raised against them. Their acknowledgement to the acceptance of the debits must be obtained on both the foils of the error sheet and the debits made good in cash in accordance with the instructions laid down in para 2720. If Accounts Office debits in excess of Rs. 5, are not made good in cash and have to be recovered from the salary bill, the signature of the staff concerned must be obtained in the remarks column of the statement of recoveries (Form Com./R-II Rev.).

2716. Acceptance of admitted debits by relieving or other staff after transfer.—If an admitted debit is due against staff transferred to other stations, the Station Master of the station against which the debit has been raised should record the name and designation, etc., of the employee responsible on both foils of the error sheet indicating thereon the name of the station at which he is working, and return one foil of the error sheet to the Divisional Commercial Superintendent. Error Sheet must be taken to debit at the station where the debit is lying.

2717. (a) The Station Master should prepare a Debit Advice in the proforma appearing at Appendix XXVII/C, which should be prepared in triplicate, each copy being marked 'original duplicate' and 'triplicate' respectively. The first two copies should be sent to the station where the employee responsible is working and the third copy retained as record.

(b) The employee concerned will sign on both foils of the Debit Advice in token of the acceptance of the debit, recording thereon the particulars of the remittance of the amount, or a request that the amount be recovered from his salary. The original copy of the Debit Advice will be returned to the station where the debit is outstanding and the duplicate copy retained at the station at which the employee is working.

(c) The amount remitted at the station at which the employee is working will be accounted for as a special debit in its balance sheet.

(d) If the amount has been remitted the station at which the debit is outstanding will clear the outstanding by taking special credit in its balance sheet submitting the original Debit Advice to the Traffic Accounts Office in support to the special credit, after copying out the particulars of remittance in the triplicate copy of the Debit Advice. If, however, the employee has requested for recovery of the amount from his salary, the Station Master will arrange for the same as laid down in para 2721.

2718. It will be the responsibility of the Station Master under whom the employee responsible for the debit is working to ensure that the original Debit Advice is returned to the issuing station within 7 days of its receipt. If in any case the original Debit Advice is not received at the issuing station within 15 days of its issue, the matter should be reported to the Divisional Commercial Superintendent for necessary action.

2719. Clearance of admitted debits.—Admitted debits will be cleared—

- (i) When the amounts are paid in cash by the staff responsible;
- (ii) When the amount is recovered through the salary bill of the staff responsible;
- (iii) When the outstanding amount is transferred to another station; or
- (iv) When the amount, having become irrecoverable, is written off by the competent authority.

2720. Recovery of admitted debits in cash.—Accounts Office debits for Rs. 5 and below, if

admitted, and disallowances by the Cashier on account of short remittances and base coins, should be made good immediately by the staff concerned, in cash. Admitted debits for more than Rs. 5 should also be made good by the staff concerned, in cash, as far as possible. The particulars of the cash remittance note under which the amount is remitted should be noted on the error sheet and the outstanding cleared.

2721. Recovery of admitted debits from pay bills.— If the admitted debits, including disallowances by Cashier, are not made good in cash by the staff concerned before the date of preparation of his salary bill, the Station Master should prepare a statement of recoveries to be made from the staff on account of debits, in Form Com./R-II Rev. This will be prepared in quintuplicate showing the amount proposed to be recovered. All the five copies of the recovery statement should be sent by the Station Master to the bill preparing authority for submission to the Divisional Accounts Office along with the relevant pay bill.

2722. The Divisional Accounts Office, after recording the particulars of the salary bills from which each debit in the statement has been recovered, will send one copy of recovery statement each to the Traffic Accounts Office and the Divisional Commercial Superintendent, and return two copies to the station at which the debit is outstanding. On receipt of the two copies of the recovery statement, the Station Master will clear his outstanding by taking a special credit in his balance sheet. One of the two copies of the recovery statement received from the Divisional Accounts Office will be submitted along with the balance sheet in support of the credit entry and the other copy retained as station record.

2723. In case of heavy debits, the Divisional Commercial Superintendent may permit the recoveries being effected from the salary bills in installments. In such cases, credit in the balance sheet should be taken only for the amount actually recovered as intimated by the Divisional Accounts Office. A record of the total amount of debits due from the staff concerned and indicating the monthly progress of recovery should be kept in a 'recovery register' to be maintained at the station in Form Com./R-10 Rev.

2724. Admitted debits outstanding at joint stations.—The admitted debits outstanding in the coaching and good accounts of the using railway against the staff of the working railway should be transferred to the books of the latter, by taking a special debit in its balance sheet. The outstanding in the books of the using railway will be cleared by taking a special credit in its balance sheet indicating the period in which the amount was taken to debit in the balance sheet of the working railway.

2725. Transfer of admitted debits to other stations.—With a view to ensure expeditious clearance -of the admitted debits outstanding against the staff transferred to stations on other Divisions/Railways, the Station Master of the station where such debits are outstanding should transfer the debit to the station where the employee is headquartered, in the manner indicated in paras 2726 to 2729 below.

2726. The Station Master in whose books the amount is outstanding, will prepare an 'inter-station transfer memo' in the proforma appearing at Appendix XXVII/D. These transfer memo should be serially numbered and prepared in quintuplicate each marked 'original', 'duplicate', 'triplicate', 'quadruplicate' and 'quintuplicate', respectively. The original, duplicate, and triplicate copies of the transfer memo, together with a copy of the relevant error sheet or extracts therefrom, should be sent to the station to which the outstanding is proposed to be transferred; the quadruplicate copy should be sent to the Traffic Accounts Office and the quintuplicate copy retained as station record.

2727. On receipt of the first three foils of the transfer memo, the station concerned will take a special debit in its balance sheet, returning the original copy duly accepted to the Station Master intimating the adjustment within a week of its receipt; the duplicate copy will be submitted to the Traffic Accounts Office along with the balance sheet in which the special debit is taken and the triplicate copy retained at the station to which the debit is transferred. The Station Master initiating the adjustment will, on receipt back of the original copy, take special credit in his balance sheet. He will send the original copy to the Traffic Accounts Office along with the relevant balance sheet, after recording necessary particulars on the record copy of the transfer memo. Special credit should, as far as possible, be taken in the month in which the special debit had been taken by the other station.

2728. The station to which the outstanding is so transferred will take necessary steps for clearance of the transferred debit by recovery from the employee concerned either in cash or

through pay bill in the same manner as for other admitted debits outstanding at the station.

2729. From the quadruplicate copy of the transfer memo, the Traffic Accounts Office will watch the account of the transfer memo by the station to which the outstanding is proposed to be transferred, and in case of failure will report the matter to the Divisional Commercial Superintendent concerned for necessary action.

2730. Clearance of objected debits—Objected debits will be cleared—

(i) When credit advice notes are received from the Traffic Accounts Office withdrawing the incorrect debit; or

(ii) When the objection of the station is overruled and the Station Master thereupon transfer the debit to the admitted side : in such cases, the debit will be cleared in the same manner as other admitted debits vide Para 2719.

2731. (a) The Traffic Accounts Office and the Outstanding Branch, if any, functioning on the railway will scrutinize the grounds of objection put forth by the Station Master and if the objection be upheld, the debit will be withdrawn by the Traffic Accounts Office. In such cases, Credit Advice Note in the pro forma appearing at Appendix XXVII/E will be sent to the station concerned by the Traffic Accounts Office as an authority for taking special credit in the balance sheet. Until then the amount will be shown as outstanding in the station balance sheet.

(b) Where so authorized by the Financial Adviser and Chief Accounts Officer, the Inspector of Station Accounts may also issue credit advice note on the spot when, during the course of his regular inspection or otherwise, if he is satisfied that the credit for a particular objected debit is due. The Station Master, in such cases, should take special credit in his balance sheet furnishing the credit advice note in original to the Traffic Accounts Office along with the balance sheet in support of the credit entry. These credits are subject to final approval by the Traffic Accounts Office and if it is found that the credit was erroneously allowed by the Inspector of Station Accounts, debit for the same will be raised under a fresh error sheet quoting full particulars of the grounds on which the credit could not be approved by the Traffic Accounts Office.

2732. If the grounds of objection to the debit as furnished by the Station Master concerned are not found to be in order, the Traffic Accounts Office, Inspector of Station Accounts or the Outstanding Branch where one exists, will advise the Station Master of the reasons therefore and ask him to realize the debit. If necessary, the Divisional Office will be asked to initiate action in accordance with the procedure laid in the Establishment Code, for imposing a penalty of recovery from the pay of the staff concerned for the pecuniary loss caused to the administration by his negligence or breach of orders. The final orders imposing the penalty will be communicated to the staff concerned in writing and the amount due recovered from his salary.

2733. Objected debits admitted subsequent.—As soon as an objected debit is subsequently admitted as due, the name and designation, etc., of the employee responsible for the debit, should be advised to the Traffic Accounts Office as also to the Outstanding Branch, if it is functioning on the railway and the debit transferred to the list of admitted debits and cleared accordingly.

2734. Recovery of debits from staff leaving service.—When any member of the staff is retiring from or otherwise leaving service, all debits outstanding in the station books, whether admitted or objected, pertaining to such staff should be listed in triplicate furnishing full details of the outstanding debits, one copy of the list of such debits should be submitted each to the Traffic Accounts Office and the Divisional Commercial Superintendent for arranging recovery, wherever due, from the settlement dues of the staff concerned, and the third copy retained as station record.

2735. When the debits are recovered from the settlement dues of the staff concerned, the Divisional Commercial Superintendent will issue a letter of authority, in duplicate, duly countersigned by the Divisional Accounts Officer giving full particulars of the recovery and authorizing the Station Master to take special credit for the same in his balance sheet. The Station Master will submit one copy of the letter of authority to the Traffic Accounts Office along with the station balance sheet in support of the credit entry.

The Divisional Commercial Superintendent will also send one copy of the letter of authority direct to the Traffic Accounts Office, to enable the latter to link the same with the copy received by it along with the balance sheet.

2736. Origin of freight outstandings.—As laid down in paras 955, 1814 and 2027 all parcel way bills and invoices received at the station, and also the invoices though not received at the station but included in the machine prepared abstracts, will be accounted for in the delivery books irrespective of whether the connected parcels goods have been received at the station or not. Since the debit in the balance sheet for inward parcels goods will be taken from the totals in the delivery books, the items for which freight charges have not been cleared till the closing of accounts for the month will appear as outstanding. Thus the freight outstandings will arise when the way-bills invoices have been accounted for but—

- (i) The connected parcels goods though on hand at the station remain undelivered;
- (ii) The connected parcels goods have not been received at the station;
- (iii) The connected parcels goods have been delivered at the siding but freight charges have not been paid;
- (iv) The freight charges are to be cleared through certified overcharge sheets, as in the case of errors in issuing the way-bills invoices; or
- (v) The freight charges are to be cleared on receipt of reply from the forwarding station in the case of invoices enforced in the goods delivery book on the basis of machine prepared abstracts.

2737. Clearance of freight outstandings.—The freight outstandings in connection with the consignments on hand will be cleared when they are delivered on collection of the freight charges, or when special credit is taken due to the consignment having been rebooked to another station or transferred to lost property office, or when the parcels goods are auctioned at the station under orders of the competent authority and the sale proceeds are utilized to clear the outstandings either in full or in part according to as the sale proceeds cover the outstanding freight fully or only in part. The freight outstandings in connection with the consignments delivered in the siding will be cleared when payments in respect of such consignments are received at the station.

2738. (a) The freight outstandings in connection with the parcels/goods not received at the destination station will be cleared as and when they are received and delivered to the consignee/endorsee on collection of the freight charges due or otherwise disposed of as laid down in para 2737.

(b) If the consignments are not received at the destination station due to one or other reason the freight outstanding will be cleared in accordance with the merits of each case. For example, if the outstanding is caused due to the consignments having been withdrawn, diverted, etc., the outstanding will be cleared by an overcharge sheet certified by the station against whom the debit does not lie. If, however, the consignments have been lost, stolen, destroyed or sold at other stations, the freight outstanding will be cleared either by an overcharge sheet certified by the headquarters office, or on the authority of a letter received from the headquarters office in duplicate, each marked 'original' and 'duplicate', respectively. In the latter case, the original letter should be retained as station record and the duplicate copy submitted to the Traffic Accounts Office along with the balance sheet in support of the credit entry.

(c) The freight outstandings in connection with To-pay invoices out appearing in the delivery books but copied out therein from the machine prepared abstracts will be cleared in the manner laid down in para 2028, when such invoices are found to have been issued to some other station.

2739. Origin and clearance of outstanding on account of demurrage and wharfage.— Full amount of the demurrage and wharfage charges accrued at the station will be taken to debit in the balance sheet as laid down in paras 1324 and 2034. These charges are either collected at the station or foregone by the competent commercial authoresses. The amounts which remain unrealized for one reason or the other, or for which proper remission order

(Form Com.|R-17 Rev.) is awaited from the competent authority; upto the close of the month, will be shown as outstanding. Such outstanding- will be cleared when the amount is collected at the station or when the proper remission order is received from the competent authority.

2740. Register of outstandings.—All outstanding items referred to in para 2701 should be entered by stations in the register of outstandings, Form Com.|G-13 Rev. In the case of freight outstandings relating to way-bills invoices accounted for in the same month to which the balance sheet relates, only the lump sum total of such outstandings may be entered in the register of outstandings; in other cases full details of each item of the outstanding should be entered in the register of outstandings.

2741. (a) The register of outstandings should be prepared in such a way so as to bring out separate year-wise totals for outstanding against each of the following items :—

- (i) Admitted debits including disallowances by cash office;
- (ii) Objected debits;
- (iii) Freight outstandings in respect of goods on hand;
- (iv) Freight outstandings in respect of goods not on hand;
- (v) Freight outstandings in respect of invoices enforced in the goods delivery book on the basis of machine prepared abstracts;
- (vi) Goods delivered at the siding but freight not paid;
- (vii) Wharfage and demurrage; and
- (viii) Other miscellaneous items.

(b) A summary of all the parts referred to above should be prepared on the last page of the register of outstandings, and the grand total of all the outstandings struck. This grand total should be reconciled with the closing balance shown in the balance sheet.

2742. To keep the outstandings register up-to-date, as soon as an item of outstanding is cleared in the succeeding month, the particulars of clearance should be recorded against the relevant item.

2743. Outstanding list.—At the close of the month, a list of outstandings should be prepared in the prescribed forms from the register of outstandings. This list will be prepared in triplicate, by carbon-process. One copy of the list should -be submitted to Traffic Accounts Office along with the relevant balance sheet and the other two copies sent to the "Divisional Commercial Superintendent, who will submit one copy of each of the lists received from the stations to the Chief Commercial Superintendent.

2744. The measures taken for clearance of outstandings including reference to the correspondence with the Divisional Headquarters Office or with the Traffic Accounts Office should be recorded against each item in the outstanding list. If any items are to be cleared by means of an overcharge sheet, reference to number and date of the letter under which sent, to whom sent and the reasons why an overcharge sheet has been prepared, should be indicated against the relevant item in the outstanding list. In the case of admitted debits, the name of the person responsible, his father's name, designation, staff No. and the name of the station at which working, together with the reference to statement of recoveries in which the item is shown for recovery from the salary bill, should be given. These details are required to guard against the possibility of any incorrect recovery.

2745. Measures for preventing accumulation of outstandings.—It is of utmost importance that the outstandings at stations are reduced to as low a figure as possible. The Station Master must, therefore, personally interest himself in this important work and periodically scrutinize the outstandings at his station with a view to arranging for their expeditious clearance. Action on the following lines would help in preventing the accumulation of outstandings

- (1) Error sheet including disallowances by Cashier should be taken to account immediately on

receipt in the first balance sheet in hand.

(2) The advice of internal check received from the Traffic Accounts Office should be checked to see if all the error sheets, etc., noted therein, have been brought to account. If not, they should be accounted for immediately and copies of the missing error sheets, if any, called for.

(3) Admitted debits should be paid up by the staff immediately on being noticed.

(4) In case objected debits, the matter should be pursued with the Traffic Accounts Office concerned and with the Divisional Commercial Superintendent.

(5) Where the Inspectors of Station Accounts are authorized to issue credit advice notes on the spot, the Station Master should get the objected debits outstanding at the station scrutinized by the former, when he visits the station for regular inspection or otherwise and obtain credit advice notes from him, wherever clue.

(6) Where objected debits are subsequently found to be correct, the same should be transferred to the admitted debits' list.

(7) Extant rules and orders on the clearance of freight outstandings should be strictly observed by all the staff.

(8) Siding charges where these are recovered locally in accordance with the terms of agreement with the siding users must be recovered regularly. In cases of default, an immediate report should be made to the Divisional Office to prevent any accumulation of outstandings. Similar action should also be taken for freight outstandings, if any, in respect of traffic delivered at the sidings.

(9) Special efforts should be made to obtain certified overcharge sheet from the Headquarters Office or from other stations, as the case may be, and in case there is any delay, telegraphic reminders should be issued.

(10) Special efforts should be made to obtain reply from the forwarding stations in respect of freight on invoices enforced on the basis of machine prepared abstracts and in cases of delay telegraphic reminders should be issued and matter reported to the Divisional Railway Manager and Traffic Accounts Office.

(11) If there is any delay in obtaining acceptance of debits from the staff transferred to other stations, a special report should be made to the Divisional Office, reference being quoted against the respective items in the outstanding list.

(12) Tariffs and rate books must be kept up-to-date and rate advices and other circulars involving changes in rates and fares must be promptly studied and acted upon by the staff.

(13) All inward in voices way-bills should be checked and undercharges, if any, should be taken to account immediately.

(14) Before an invoice or a way-bill is accounted for, inward index register and/or delivery books should be carefully scrutinized to ensure that it had not been ahead accounted for.

(15) Recover of freight and other charges due from other departments of the railway as well as Government Departments, is as important as the recovery of due from the Public and the commercial staff should be ever vigilant and prompt in collecting the necessary credit notes or cheques from them towards payments charges due before the delivery of the consignment is effected.

2746. Expeditious clearance of outstanding—The responsibility for initiating appropriate action in time for clearance of various kinds of freight, wharfage, demurrage and other miscellaneous outstanding devolves entirely on Commercial Department. Cash office disallowances and admitted debits are required to be made good at once by the staff concerned : hence the responsibility to watch clearance in such cases also, is the exclusive concern of the Commercial Department by effecting recoveries through salary bills or writing off the outstanding amounts, if irrecoverable. Even in case of objected debits, necessary action towards clearance will be taken by the Commercial Department but the Traffic Accounts Office will offer necessary help in the matter and take action towards issuing credit advice,

whenever necessary.

2747. To expedite clearance of old items of outstanding, the Traffic Accounts Office will prepare, every half-year, i.e., after the close of accounts for March and September each year, station-wise lists of all the outstanding items six months and over old, appearing in the books against each station. These lists will be prepared in chronological order separately for admitted debits, disputed debits and freight and other outstandings. A copy of these lists will be sent to the Divisional Railway Manager as also to the Outstanding Branch at the headquarters of the railway, for taking immediate steps for the review of each item and their early clearance and to advise the Traffic Accounts Office of the action taken in each case.