

STATION AND TRAFFIC ACCOUNTS

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 .	

STATION AND TRAFFIC ACCOUNTS

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.

ZONAL RAILWAY TRAINING INSTITUTE, BHUSAWAL
 ACCOUNTS FACULTY

STATION AND TRAFFIC ACCOUNTS

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 .	

STATION AND TRAFFIC ACCOUNTS

<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.

STATION AND TRAFFIC ACCOUNTS

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.

STATION AND TRAFFIC ACCOUNTS

- 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

STATION AND TRAFFIC ACCOUNTS

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

STATION AND TRAFFIC ACCOUNTS

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 Debits :-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

STATION AND TRAFFIC ACCOUNTS

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

ZONAL RAILWAY TRAINING INSTITUTE, BHUSAWAL
ACCOUNTS FACULTY

STATION AND TRAFFIC ACCOUNTS

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.