

Chapter XX
CHECK OF TRAFFIC EARNINGS.

2001. Introductory-The revenues of railways accrue mostly from the transport of coaching and goods traffic and is realized through booking points located at stations Private Freight Terminals, Container Depots, Private Sidings, etc. where the transactions originate and are brought to the account.

2002 Accounts check of traffic earnings– The essential duty of the Accounts Office in the matter of check of traffic earnings is to see:

- 1) That the party to whom the service is rendered pays the proper amount;
- 2) that the railway servants receiving payment correctly account for the same ; and
- 3) that, if more than one railway renders the service; the amount is properly distributed between them unless otherwise provided for any specific traffic.

2003. It is the duty of the Traffic Accounts Office to issue Carriage bills for services rendered to Defence, Post & Telegraph, and other department, etc. and to realize the Railways' dues from them either in cash or by book transfer as per extant arrangements, and to watch the outstanding on this account.

It is also the duty of the Accounts Office to see that the rates and fares prescribed by the Railway Administration from time to time for the various classes of traffic are within the maxima and minima fixed by the President.

2004. Apportionment of earnings between railways - The earnings from the traffic carried over two or more railways are to be shared by them while only one railway actually receives the money. The apportionment is made on the basis prescribed by the Railway Board as indicated in the Chapters dealing with each kind of traffic.

2005. Settlement of through traffic transaction- In case of through traffic, even though the traffic is carried by more than one railway a single voucher for the traffic is issued by the station from which the traffic originates. After the internal check of such vouchers, etc. is completed in the Accounts Office, the earnings are apportioned between the railways, on the basis of apportionment advised by the Apportioning Agency under Centralised Apportionment System to all the Railways involved in through traffic transactions. The settlement of through traffic transactions between the railways takes place monthly on the basis of net results of such apportionment advised by the Apportioning Agency under Centralised Apportionment System

2006. Cases of loss of revenue, or extra expenditure to be reported to the executive – In cases where it is noticed in the course of internal check that owing to any reason the railway is losing revenue or is being put to extra expenditure, it is the duty of the authority exercising the check to bring the matter to the notice of the Executive. The work, so far as the traffic earnings are concerned, should be performed by the Traffic Accounts Office.

2007. Period for completion of traffic accounts- The period for the completion of accounts and for the settlement, among railways, of 'through' traffic transactions, is the complete calendar-month. To enable the checking work to be distributed evenly throughout the month, certain station returns are required to be submitted by stations at stated intervals during the month.

The work of the check of the station returns has to be kept up-to-date , any failure to –do-so result in Error sheets (A.2802) against stations issuing late, claim against other railways and Government Department becoming time barred and statistical compilation getting delayed.

