

Chapter No. XXI

CHECK OF PASSENGER TRAFFIC EARNINGS

2101. The check in the Accounts Office of earnings from passenger traffic involves the check of :

1. Ticket Indents (COM/T. 14 Revised);
2. collected Tickets and Ticket Collector's Reports (COM/T. 8 Revised);
3. local/Through Passenger Classifications of Printed Card Tickets (COM/P. 15 and 16 Revised);
4. blank Paper Tickets and Local/Through Returns of Blank Paper Tickets Appendix VII/C-CM;
5. excess Fare Tickets (COM/T.12 Revised) and (COM/T. 13 Revised) ;and Local/Through Excess Fare Returns (COM/R. 19-BSF);
6. season Tickets;
7. local/Through Government Passenger Traffic;
8. free Passes;
9. returns pertaining to UTS (Unreserved Ticketing System), including Jan Sadharan Ticket Booking Sewak, Automatic Ticket Vending Machine, Electronic Ticketing Vending Machine, mobile ticket, or similar other systems connected to UTS;
10. returns pertaining to PRS (Passenger Reservation System) including e-ticket, i-ticket sold by IRCTC or any other agency, Yatri Ticket Sewa Kendra or similar systems connected to PRS.

2102. Check of Ticket Indents for various types of tickets should be done as mentioned below:

- 1) **Printed card tickets:** Tickets required by a station are indented for by the Station Master through Ticket Indents (COM/T. 14 Revised). In the case of printed tickets, the realisation of the amount due to the Railway is facilitated by the correct fare being printed on them as any mistake in the amount so printed affects a large number of tickets and is liable to remain undetected for a long time. The Ticket Indents should, therefore, be checked very carefully and test checked by the supervising staff to the extent laid down by the Accounts Officer. When new stations are opened or when fares are revised, the Ticket Indents should be checked in full by the supervising staff. In the case of the new series of tickets supplied to the stations, the particulars should be recorded in the Register of 'New Series' to keep a watch over the accountal of new series in the relevant passenger classification. Steps should also be taken to get the relevant Index Numbers (Para 2109) allotted by the Accounts Office. The Index Numbers should be intimated to the station to facilitate accountal of issues under the new series by the concerned stations in the Passengers Classification Returns.
- 2) **PRS & UTS:** Estimate for annual requirement of ticket roll should be prepared with reference to the ticket roll continuity statement, which should be checked and countersigned by the TIAs during the inspection of the station. The copy of the estimate should be sent to the Traffic Accounts Office. Any abnormal fluctuation in traffic should be identified by the Divisional Commercial Authority during the station inspection and the estimate can be revised accordingly.

- 3) The indents of pre printed stationary for PRS and UTS to be used for issue of tickets including computer printed EFT, BPT and miscellaneous receipt based on Estimate should be prepared in three foils by the station. One foil should be retained as office copy. 2nd foil should be sent to the Traffic Accounts Office and 3rd foil should be sent to the Divisional Commercial Manager's office. The Divisional Commercial office will consolidate the indents of all the stations in the Division and arrive at the total requirement for the Division and prepare a summary of indents in four copies. One copy of the Summary shall be retained as office copy and three copies of the summarized indent should be sent to the Traffic Accounts Office for vetting. In Traffic Accounts Office, the summarized indent shall be checked with estimate as well as closing stock on hand. It should be seen that number of tickets indented for are not in excess of the estimate and the stock of ticket should not be allowed to accumulate. Thereafter, two copies of the vetted indent shall be returned to the Divisional Commercial Office and one copy shall be retained as office copy in the Traffic Account Office.
- 4) Indents for manual BPT: The Indents for manual BPT's (Local/Foreign) for each station shall be received in Traffic Accounts Office in four foils from Sr. DCM's Office. In Traffic Accounts Office, the indent shall be checked with reference to the average monthly issue and stock on hand. It should be seen that number of manual BPT's indented are not abnormally high and the stock of manual BPT's stationary should not be allowed to accumulate at the stations.
- 5) Indents for manual EFT: The Indents for manual EFT's are consolidated at Divisional Commercial Office. The total requirement of the Division is indented by Sr. DCM's Office. Four copies of the summarized indent shall be received in the Traffic Accounts Office for vetting. In Traffic Accounts Office, it shall be checked with reference to the average monthly issue and stock on hand. It should be seen that number of manual EFT's indented are not abnormally high and the stock of manual EFT's should not be allowed to accumulate.
- 6) Indents for other manual Money Value Books: For checking the indents of other manual Money Value Books each Zonal Railway shall prepare a Procedure Order complying with the guidelines issued by Railway Board from time to time.

2103. In addition to the checks prescribed in Para 2102 the indents received in Traffic Accounts Office for different types of tickets should be dealt with as mentioned below:

- 1) Printed Card Tickets: The particulars of the Indents (COM/T. 14 Revised) passed by the Accounts Office, and the tickets supplied to the stations by the Superintendent, Printing and Stationery on each indent should be recorded in a Stock Register to be maintained for the purpose. Each indent received from stations should be checked in respect of (Columns 1 to 10, 12 and 13). The last progressive number received (Col. 8) should be checked with reference to the entries made in the Stock Register from the last indent. The number of Tickets indented for (Column 13) should be checked with the Estimates of tickets a copy of which is submitted by stations to the Accounts Office (Paragraph 219 CM). In cases in which Pilgrim or Toll Tax is leviable, whether in respect of booking or destination stations, it should be seen that the amount of tax is included in the fare. In the case of Indents for printed 'Return' card tickets and other

concession tickets, it should be seen that the period available for the return journey is correctly indicated.

- 2) PRS/UTS Tickets: The particulars of the indents passed by the Traffic Accounts Office should be recorded in a register to be maintained for the purpose. The detail of ticket rolls i.e. series and number supplied to commercial department shall be provided to Traffic Accounts office by Stores Department. The details of Ticket Rolls received at the stations should also be advised by Commercial Department to Traffic Accounts for reconciliation with the details provided by the Stores department and monthly continuity statement of PRS/UTS.
- 3) Manual BPT/EFT and Other Money value Books items: The particulars of the Indents for BPT/EFT and Other Money value books items passed by the Accounts Office, and the tickets/money value items supplied to the stations by the Superintendent, Printing and Stationery/Controller of Stores on each indent should be recorded in a Stock Register to be maintained for the purpose separately.

2104. Check of Collected Tickets and Ticket Collector's Reports: The collected tickets will be received daily in the Traffic Accounts Office from stations along with the Ticket Collector's Report (COM/T. 8 Revised) and should, on receipt, be dealt with as indicated below:

- 1) Sort the tickets with the object of removing.
 - (a) Local Excess Fare, Blank Paper and other Paper Tickets to be checked with the monthly returns of Local Excess Fare and Local Blank Paper Tickets.
 - (b) UTS/PRS tickets, Through Excess Fare, Blank Paper and other Paper Tickets, Luggage Tickets for submission to the Forwarding Railway Accounts Offices for check with the Returns of Through UTS/PRS, Excess Fare and Through Blank Paper Tickets received from the forwarding stations.
 - (c) Free Passes for checks provided in Para 2147.
- 2) Checks to be conducted on PRS/UTS collected Tickets:
 - (a) Pick out, in respect of any five days of the month at random basis to be specified by the Traffic Accounts Officer:-
 - (b) The collected UTS/PRS tickets are to be seen that the random number should be same for one particular destination issued on a particular date.
 - (c) It is to be seen that Water-mark is present on the UTS/PRS tickets.
 - (d) It is to be seen that 4-digit SLASH number tallies with the Printed Ticket number. There should be no mis-match. In case of any discrepancy noticed in RANDOM number and SLASH number during the check, the case should be viewed with suspicion and carefully investigated. The originating Traffic Accounts Office is to be reported as well.
 - (e) The genuineness of PRS/UTS tickets to be checked as per rule in force.

3. Checks to be conducted in Printed Card Ticket:-

- (a) Pick out, in respect of any two days between the 3rd and 24th of the month to be specified by the Accounts Officer and in respect of all the days from 25th to the 2nd of the following month.
- (b) highest numbers of collected Local Printed Tickets between pairs of stations for comparison with the Local Passenger Classifications for Printed Tickets. (COM/P. 15 and 16 Revised) vide Paragraph 2121.
- (c) highest number of collected Through Printed Tickets between pairs of stations for submission to the Forwarding Railway Accounts Offices for check with the Through Passenger Classification received from the forwarding stations (Paragraph 2121) ;
- (d) Compile from the Ticket Collector's Reports such information in regard to missing tickets as the Local traffic authorities may require.
- (e) Collected Luggage Tickets/Left Luggage Tickets to be checked as per Para 2107.
- (f) Collected Free Passes to be checked as per Para 2148.

2105. In addition to the checks enumerated in the previous paragraph, the collected tickets and Ticket Collector's Reports (COM/T. 8 Revised) of a few stations to be selected by the Accounts Officer for both Local and Through traffic should be checked to see that they are submitted by the stations daily and are not accumulated, that no tickets is of expired date or for a station short of the collecting station, that there are no tickets bearing duplicate numbers and that the percentage of missing tickets is not high. It should be seen that the instructions issued by the railway for the issue, dating, punching, etc. of tickets have been duly observed. All irregularities (including the high percentage of missing tickets) noticed during the course of the check should be investigated.

Note: The number of stations for the purpose of this check should be Selected in such a manner that all the stations come under check at least once in a year. The collected tickets and Ticket Collector's Reports of the selected stations should be completely checked for 3 days in a month, so as to cover one day in each ten days period.

2106. The collected passenger tickets received in the Accounts Office should be destroyed by being reduced to pulp or cut to pieces in a machine with the exception of those mentioned below which should however be retained according to the requirements of each case

- 1) Tickets bearing the highest numbers for the dates these are to be checked in terms of Para 2121.
- 2) Tickets in connection with which irregularities involving debits against stations or refunds to public are discovered.
- 3) Tickets required for intensive check in the Accounts Office, vide Para 2105.

- 4) Tickets required by audit for their check for the reservation of which advance intimation will be given by that department. (The tickets required by audit will, however, be checked by that Department within one month of the date of audit requisition indicating their requirement).
- 5) Particular care should be taken in regard to the custody of these tickets.

2107. Collected tickets, other than Passenger tickets, should be checked, in detail with the returns to which they respectively relate. Thus, Local Luggage Tickets, etc. should be checked with the forwarded returns for such traffic sent in by the issuing station. The Through collected luggage, etc. tickets should be sent to the forwarding railway Accounts Office for necessary check with the relevant forwarded returns received from the forwarding stations in terms of Para 2207. The collected left luggage Tickets are to be checked in terms of Para 2212. Irregularities noticed by the Accounts Office in connection with the issue of these tickets by the station staff, should, apart from taking necessary action in the Accounts Office, be reported to the Divisional Railway Manager or the Chief Commercial Manager as locally arranged.

2108. Check of cancelled and Non-issued tickets may be done as follows:

- 1) Check of Cancelled tickets: All Cancelled tickets of PRS/UTS, etc. should be despatched to the Traffic Accounts Office on a daily basis under clear acknowledgement of receipt in Traffic Accounts Office. The TA office will ensure 100% check of the Cancelled tickets on one randomly selected date of each 10 day period (random date to be selected by an Officer of TA office not below the level of Sr. Scale).
- 2) Check of Non-Issued tickets/Special Cancelled tickets and Refunds on Students Concession: The statements of Non-Issued tickets/Modified, Special Cancelled tickets and Refund on Student Concession should be prepared daily by the station separately for Local and Through traffic for all kinds of tickets issued by the station for the day and despatched to Traffic Accounts Office under clear acknowledgement of receipt in Traffic Accounts Office.
- 3) The TIA during station inspection should ensure 100% check of all cancelled tickets, Non-Issued tickets/Special Cancelled tickets and Refunds on Students Concession during his inspection days and also inspect the despatch register for verifying daily despatch of cancelled tickets to Traffic Accounts Office.
- 4) The statements (COM/T. 18 Revised) mentioned in para (i) and (ii) above should be sent to TA office along with the original ticket daily. These statements should be checked with the original tickets accompanying them to see that each entry is supported by the ticket received.
- 5) It should be seen that the tickets themselves have been marked “Non-Issued tickets”/ “Special Cancelled tickets” and “Refund on Students Concession” and endorsed by the signature of the Station Master or the Booking Clerk with reasons for cancellation; that they do not show any indication of having been used and that they have been submitted by stations on the day of cancellation. Frequent submission by a station of Non-Issued tickets for an adjacent or the same station should be viewed with suspicion and investigated by the Travelling Inspector of Station Accounts. It should be ensured that clerkage charges wherever due have been calculated and shown in the appropriate column.

- 6) In case of any missing/ mismatched tickets necessary debits shall be raised against the station as under or as modified from time to time, subsequently:
- 7) The daily statements of Cancelled, Non-issued, Modified, Special Cancelled tickets and Refund on Student Concession should be compared with the monthly summary of such tickets. Mismatches between the pre-printed numbers on the ticket stationery and system generated numbers should be carefully scrutinized to determine the reasons thereof. The Alphanumeric code total on Non Issued tickets should also be checked by TIAs during their station inspections to see if it corresponds with the total as it should be with reference to the order of ticket issued as per the system. Any difference would indicate a difference between the order of printing as per the system and as actually carried out on the stationery.

2109. Check of Passenger classification for Printed Tickets (COM/P. 15 and 16 Revised):- Each series of printed tickets supplied to a station is allotted by the Accounts Office a serial number called "Index Number". The Index Number consists of four digits. The digit in the thousandth place indicates the class of travel in code number. The other three digits in the unit, tenth and hundredth place indicate the serial number allotted to the printed series. A particular Index Number in relation to a particular "Station from" will identify one and only one printed series stocked at that "Station from". No other series at that station, whether Local or Through, should have the same Index Number. The Index Numbers should be allotted continuously in each class. Roneoed lists showing 'Index Number', 'Station to', 'Rate' and 'Index Number' for each series of printed tickets stocked at a station should be supplied to that station by the Accounts Office for being pasted to the Daily Trains Cash-cum-Summary Book maintained at the station and Local/Through Passenger classifications for printed tickets sent to the Accounts Office. The Local/Through Passenger classifications for printed tickets received in the Accounts Office with the Roneoed lists pasted thereto will be checked in respect of rates for new series supplied to the stations for which 'Index Numbers' have not already been allotted. While checking the rates for such series, new Index Numbers should, also, be allotted and advised to the stations concerned. When, however, there is a revision of rates, a complete check of rates for all the affected series should be exercised in the classification for the first month from which the revision of rates takes effect.

2110. The check on the correctness of commencing numbers with the closing numbers for the previous month, net issue of full fare tickets and computation of amounts for full fare tickets will be done on the computer. This is achieved by maintaining information on master file, for individual series, with regard to previous, months closing number and rate per issue. After the current months' processing is over the current month's closing number is picked up and stored in the information on master file for use during the next month's processing. The check of concession orders will continue to be done manually.

2111. The number of tickets issued at concession fares and the amount thereof shown in the Passenger classification for printed tickets should be checked by the Accounts Office completely in conjunction with the concession orders received along with the Passenger classification and any corrections found necessary made in the Passenger classification noting them in a register, to be maintained for the purpose at the same time for the issue of the Error Sheet against the station, if necessary, at a later stage.

Note.- Check of Rate sand calculation of fares by head and hand method for printed tickets issued on concession vouchers should be exercised to the extent of 10%.

Para 2112: The credit taken for Cancelled, Modified, non-issues, Special Cancelled tickets and Refund on Student Concession should be verified by comparison with the Monthly Summary of Cancelled, non-issued, Modified, Special Cancelled tickets and Refund on Student Concession which would have already been checked vide Paragraph 2108. In case, there is a difference between the total number of Cancelled, Non-issued, Modified, Special Cancelled tickets and Refund on Student Concession shown in the relevant statements and the number of Cancelled, Non-issued, Modified, Special Cancelled tickets and Refund on Student Concession for the month appearing in the checked Monthly Summary of Cancelled, Non-issued, Modified, Special Cancelled tickets and Refund on Student Concession, the reasons should be investigated in consultation with CRIS and necessary action taken.

2113. Where tickets are charged at reduced rates on the authority of concession vouchers (Form 'D', Privilege Ticket Order, etc.), it should be seen that the documents in support have been received that they are themselves valid and that fares have been recovered in accordance with Tariff Rules. Where a part amount of a voucher is recoverable in cash from its holder at the time of its exchange with the tickets by the station, and the balance is recoverable from the issuing department, it should be seen that the full amount of the voucher is accounted for in the passenger classification and that the portion of the amount recoverable from the department is billed for.

2114. The check of concession orders and other vouchers received in payment of passenger fares should be conducted with reference to the following general points:

- 1) That the concession order or voucher is issued by the authority competent to issue it.
- 2) That it bears the stamp of the office of issue.
- 3) That it is exchanged within the available dates.
- 4) That the class and number of tickets issued are noted on the voucher and are not higher than or in excess of those specified in the voucher.
- 5) That, where required, it bears the acknowledgement of the person receiving the concession.
- 6) That it is otherwise genuine.

For this purpose, all officers and heads of recognized Schools/Colleges authorized to issue concession orders or vouchers will send monthly to the Accounts Office statements showing particulars of the vouchers issued by them. These statements should be used to verify the genuineness of the concession orders by comparing a percentage (to be fixed by the Accounts Officer) of the vouchers with the statements.

2115. In the case of Privilege Ticket orders, in addition to the checks enumerated in the previous paragraph, it should be seen that there are no erasures or alterations.

2116. The credit taken in connection with tickets issued in exchange for Rail Travel Coupons should be verified with the original coupons received from the stations in support of such credits. The verification of

the genuineness of the coupons received from the stations and the adjustment with the other railways of fares represented by the coupons sold by them should be carried out in accordance with the detailed instructions issued for the purpose by the Accounts Officer.

2117. In cases where the total of concession fare tickets punched on the cards (from the Passenger classification as checked by the Accounts Office) and total of full fare tickets (obtained on the computer by multiplying the number of tickets sold at full fare with the rate) differs from the total fare shown by the station, the relevant items (called 'Incorrect Items') are listed on the computer in the following form and handed over to the Accounts office for check:

STATEMENT OF INCORRECT ITEMS RELATING TO PRINTED SERIES

Station from	Index No.	Year	Month	Rate	Commencing Number of Issued tickets	Closing No. of tickets	Total No. Non-issued tickets
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

Tickets issued at		Calculated fares			Total station fares	Undercharge or overcharge	Remarks
Concession fare	Full Fare	Full	Concession	Total			
<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>

The incorrect items include:

- 1) Items of undercharge where the total calculated fares are more than the total station fares.
- 2) Items of overcharge where the total calculated fares are less than the total station fares.
- 3) Unmatched items where the monthly issues of a series as reported in the classification do not have corresponding data with regard to previous month's closing number and rate in the master information file.
- 4) Items for which closing number is lower than the commencing number (previous month's closing number).
- 5) Duplicate items where duplicate monthly data for issues has been fed for a particular series.
- 6) Items to be filled where the data of issues for a series has been fed without previousing the previous month's data for the same series.

The reasons for items appearing in the incorrect statement can be:

- 1) Punching/coding mistakes.
- 2) Calculation mistakes committed by the stations .
- 3) Re-start of the serial number of the series beginning with 00000 after exhausting the previous stock.
- 4) "Out of series" causing break in continuity of the serial number for a series".
- 5) Non-availability of the master information for newly introduced series.
- 6) Non-processing of previous month's classification before processing the current month's classification.

All the entries in the statement of incorrect items will be checked completely in the Accounts Office to locate cases which have appeared due to the reasons mentioned above. This is achieved by the comparison of the entries printed in the incorrect statement with the entries available in the passenger classification returns of the current month or previous months. The check by the Accounts Office will indicate that some items genuinely belong to the categories of undercharge/ overcharge and the other items need further rectification in the form of either error correction or adjustments on account of break in the continuity of series. Such changes will be intimated by the Accounts Office to the Computer Centre. These changes would be further processed by the Computer Centre to print a statement indicating the final statement of undercharges and overcharges. This final statement will form the basis of manual preparation of Error Sheets by the Accounts Office for the undercharges debit against the stations. In other cases of undercharges totaling up to Rs. 5.00 no debit need be raised against the stations at this stage. Action will, however, be taken in such cases by the Accounts Office as laid down in para **2803**.

2118. The Tickets which have been accounted for as issued 'Out of Order' should be noted in a register to be maintained for the purpose. Subsequent regularization of the 'Out of Order tickets should be watched with reference to this register. When 'Out of Order' issues are overtaken, the station will account for lesser number of tickets in the Passenger classifications giving reference to the previous 'Out of Order' accountals. Such items will, again, appear in the statement of Incorrect Cards and will be checked completely by the Accounts Office with reference to the previous 'Out of Order' accountal in the 'Register of Tickets issued 'Out of Order'. Necessary remarks regarding regularization of Out of Order' issues should, also, be given in this register.

2119. Printed Card Tickets: The total fares shown in the tabulation as worked out for each station should be checked with the total amount taken to debit in the Station Balance Sheet under the head "Passenger classification for Printed Tickets" and debit raised against the station where the total is found to be under-cast in the Local/Through Passenger Classifications and less accounted for in the Balance Sheet.

The tabulations will pertain to only those Series which have been mechanised. The charges collected on account of other series like Platform Tickets, and other miscellaneous items like clerkage, etc. accounted for through the passenger classification returns should also be taken into account along with individual station fares as printed in the statement to reconcile the debit taken by the station in the balance sheet under the head

Month	Station from	Total fares	Concession fares

PASSENGER CLASSIFICATION FOR PRE PRINTED TICKETS'

PRS/UTS - The total fares shown in monthly summary of PRS/UTS returns for each location should be checked with the total amount taken to debit in the Station Balance Sheet under the head "PRS/UTS Earnings" and debit shall be raised against the station where the total is found to be under-cast in the relevant returns and less accounted for in the Balance Sheet.

For UTS tickets the stationary used for issue of money receipt, BPT, EFT, shift summary, etc. continuity should be verified from the UTS generated statements.

In case of any missing/ mismatched tickets necessary debits shall be raised against the station as notified by Railway Board from time to time.

2120. Apportionment of Passenger Earning: The apportionment of Passenger Earning is done through Computerized Centralized Apportionment System (CAS). The apportionment of passenger earnings relating to through traffic will be done in proportion to the Kilometers travelled on each Railway. Since the fares also include, wherever applicable, elements of Reservation charges, Superfast Charges, Other Charges, etc., the apportionment of the earnings is undertaken after excluding the elements other than the Basic Fare. However, 5% originating charges of basic fare should be excluded prior to apportionment and retained by the Originating Railway. Inter Railway financial adjustment (IRFA) on account of payment of Pilgrim/Terminal tax will not, however, be made.

The amount collected on account of Printed Card tickets being minimal, should not be apportioned and retained by Originating Railway.

Various Master data like the distance master of CRIS should be validated jointly by Commercial and Accounts of each Railway on an annual basis for which a procedure order may be drawn by the Accounts and Commercial Department of each Railway in consultation with CRIS.

2121 The highest numbers of collected Printed Tickets received from the collecting stations in the case of Local traffic and from the other railways in the case of Through traffic, will be checked with the Local/Through Passenger classifications vide paragraph 2104 (3)(b).

2122. Check of return of Blank Paper Tickets (Appendix VII/CCM): The check of fares shown in the accounts foils of Blank Paper Tickets prepared manually accompanying the Local/Through return of Black Paper Tickets should be cent-percent.

The check of system generated Blank Paper Ticket shall be 100%. In case of system Blank Paper Ticket distance and via route should be checked with daily Blank Paper Ticket Report. It should also be seen that no Blank Paper Ticket has been issued to station for which station pair exists in PRS/UTS Data Base.

Frequent issue of system Blank Paper Ticket for the same pair of station should be viewed with suspicion and investigated by Travelling Inspector of Station Accounts. Commercial Office should also be intimated regarding such frequent issue of Blank Paper Tickets for the purpose of updating the UTS System data. It should be seen that the system BPT are not issued via a route longer than 15 % of shorter route as per the provision of IRCM (paragraph 251 of Indian Railway Commercial Manual Vol-I, Chapter 2).

2123. The amounts on the individual Blank Paper Tickets should be totalled on electronic gadget or any other Adding Machine and this total checked with the total amount of the Blank Paper Tickets appearing in the Return of Blank Paper Tickets which should also be obtained, but separately, on any Adding Machine. When both the totals agree, individual Blank Paper Tickets need not be compared with the entries in the Return of Blank Paper Tickets. Where the totals do not agree, individual comparison should be made to locate the discrepancy except where the difference between the two figures is within the limits laid down by the Railway Board from time to time. The Accounts foils of Blank Paper Tickets falling under the prescribed check should, however, be compared in all respects with the relevant returns.

2124. In the case of other Paper Tickets, the charges should be checked completely with reference to the Tariff Rules, etc. on the subject and compared with the amount shown in the Return. Charges for special trains should be checked in accordance with the Tariff Rules on the subject and with the help of the tour programmes supplied by the General Manager and the composition statements sent in by station.

2125. It should be seen that commencing numbers of Blank Paper and other Paper Tickets shown in the Return of Blank Paper Tickets agree with the closing numbers shown in the checked Return for the previous month and that the tickets issued in the month are accounted for individually in consecutive order in the case of Local traffic and separately for each terminal railway grouped in order of vias in the case of Through traffic and there is no break in the continuity of Machine Numbers. If a Blank Paper Ticket or other Paper Ticket is not accounted for in the return of Blank Paper Tickets, the debit to be raised against the station should be the II class fare upto the farthest station to which the ticket could be made available in Local booking in the case of Local Blank Paper Tickets and to the farthest junction with another Railway in the case of through traffic whichever is higher. In case of other paper tickets the debits to be raised against the station shall be as under:-

(b) OTHER PAPER TICKETS	
(1) Local Paper Ticket	Debit should be raised as if the ticket had been issued to the farthest station to which it could be made available in local booking.
(2) Through Paper Ticket	Debit should be raised as if the ticket had been issued to the farthest junction with another Railway.

In order to prevent accumulation of Station outstandings on this account, effective steps should be taken for finalization of the enquiries in regard to the missing tickets which should, *inter-alia*, include the check of the list of missing tickets (received from other railway) with the collected tickets by the destination

railway. It should also be seen generally that no Blank Paper Ticket had been issued to a station for which printed card tickets have been supplied. If any tickets are issued and accounted for except in the regular order of consecutive number, the irregularity should be taken up with the station through the Sr. Divisional Commercial Manager. It should be seen that both the regular and irregular numbers are shown by the stations in the Return till the irregular numbers are absorbed.

In case of non-submission of Accounts foil of the BPT/Other Paper Tickets to Traffic Accounts Office, Debits equivalent to the amount accounted for in the relevant Return shall be raised against the station to avoid the presumptive loss against the issue of Accounts Foil to some other passenger in addition to the passenger foil.

2126. The check of Concession Orders and other Vouchers received in payment of passenger fares and check of credits taken for non-issued tickets and tickets issued in exchange for Rail Travel Coupons should be exercised in the same manner as laid down in the case of Passenger classifications for Printed Tickets vide paragraphs 2112 to 2116.

2127. The entries of Blank Paper and other Paper Tickets in the Return of Blank Paper Tickets should be compared individually with the collected tickets received from the destination stations in the case of Local Traffic and from the Accounts Office of the collecting railway in the case of Through traffic. In the event of the tickets not having been collected, the reports (COM/ T-7) submitted by the Ticket checking stations of the Blank Paper and other Paper Tickets examined by them separately for Local and Through traffic, should be used to check the issue of tickets as accounted for in the Return of Blank Paper Tickets.

2128. Finally, the totals of each page of the Return of Blank Paper tickets should be compared with the Summary (Appendix VII/D-CM) and the grand total of the Summary in respect of Blank Paper Tickets checked with the total amount arrived at on electronic gadget or any other Adding Machine vide paragraph **2123**.

2129. No apportionment shall be made of manual BPT's in view of minimal Earning, originating Railways shall retain the earnings. In case of system prepared BPTs the apportionment shall be done as per the rules prescribed for UTS tickets.

2130. Railway Travel Coupon Books.- Detailed rules in regard to the sale of Rail Travel Coupon Books to mercantile firms, touring Government officials, accredited press correspondents, etc. by the Headquarters Office or Divisional Offices or by stations authorised to sell them are laid down in Paragraph 271 Of the Indian Railway Commercial Manual. As stated therein, an advice of the sale is sent, monthly, to the Accounts Office in form Appendix II/F-CM. On receipt of the advice in the Accounts Office, the remittance of the amount realized by the sale of Railway Travel Coupon Books should be verified. The particulars of sales should, also, be recorded in a Register to be maintained in Form A.2130 for the purpose of verifying the genuineness of the coupons received from the home railway stations or other Railway's Accounts Offices (Para 2131) in lieu of cash (paragraph 2116). Separate pages should be allotted in the Register for each Coupon Book.

REGISTER OF RAIL TRAVEL COUPONS

Serial No.	Coupon Book		Date on which sold	To whom sold	Date of expiry	Total No. of Coupons in the Book
	Class	No.				
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>

Coupons exchanged for tickets within the date of availability			Coupons forfeited
Month in which exchanged for tickets	Name of Station	No.	
<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>

Columns 1 to 7 should be filled in from the return (Form Appendix 11/F-CM) received from Commercial Offices or stations and columns 8 to 10 from coupons received from stations or Accounts Offices of other railways. The coupons remaining unexchanged after the date of expiry recorded in column 6 will be filled up in column 11.

2131. Rail Travel Coupons issued by one railway are exchangeable at stations on other railways. The fares represented by the other railways' coupons exchanged for tickets at home railway stations should be debited to the railways concerned. Similarly, in the case of home railway coupons exchanged at other railway stations, the fares will be debited by other railways. Such debits should be checked with the Register of Coupons Rail Travel Coupons issued by one railway are exchangeable at stations on other railways. The fares represented by the other railways coupons exchanged for tickets at home railway stations should be debited to the railways concerned. Similarly, in the case of home railway coupons exchanged at other railway stations, the fares will be debited by other railways. Such debits should be checked with the Register of Coupons (**A. 2130**).

2132. **Check of Emergent Police Passes. Emergent Police Passes.**- (COM/P. 12) are accounted for by stations in the Return of Blank Paper Tickets (Appendix VII/C-CM), Local or Through, as the case may be. These should be checked to see :

- 1) that the commencing number agrees with the closing number shown in the previous month's Return ;
- 2) that the passes are accounted for individually in consecutive order;
- 3) that each entry is supported by a Requisition on the authority of which Pass is issued ;and

- 4) that the details of duty for which the Pass is issued and the Railway with which the duty is connected are given on the Requisition.

2133. The Requisitions and collected passes (received daily from the home railway stations in the case of Local traffic and monthly from the collecting Railway Accounts Office in the case of Through Traffic) should also be checked with the Return received from the Inspector General of Police. Should it transpire, in any case, that the object of the journey was unconnected with the business of the railway, an adjustment of the fare represented by the pass should be made. The collected passes should be retained by the forwarding railway till the liability for the fares represented by these passes has been settled in communication with the Inspector General of Police.

2134. **Check of Genuineness of Forms I.A.F.T. 1720 and 1720-A.**-The requisitions (Forms I.A.F.T. 1720 and 1,720-A) should be compared with the monthly statements received from Army Units to verify their genuineness.

2135. **Check of Monthly Season Tickets.**--The check of Monthly Season Tickets should be conducted in accordance with the rules, fares and conditions laid down in the Coaching Tariff.

2136. Printed Season Tickets are accounted for in the same manner as printed Card tickets in the Passenger Classification of Printed Tickets (Paragraph 268-CM) and should be checked similarly. The Blank Card Season Ticket Register (Appendix II/ E-CM) should be checked as regards commencing numbers with the closing numbers in the checked register for the previous month and it should be seen that the tickets issued in the month are accounted for individually in consecutive order and there is no break in the continuity of Machine Numbers.

The highest numbers of the collected printed Season Tickets should be checked with the Local/ Through Passenger Classification for Printed Tickets. All collected Blank Card Season Tickets should be checked with the Local/Through Blank Card Season Ticket Register.

2137. **Check of Pilgrim or Poll Tax.**- The Pilgrim or Poll Taxes, though included in the Passengers fares, represent amounts payable to State Government or Local Bodies, etc. on whose behalf they are collected by the Railway. Such amounts should be worked out from the documents indicated below:

LOCAL TRAFFIC

- 1) Excess Fare Tickets: From Local Excess Fare Returns (COM/R.19/ Revised) and Returns of Local Blank Paper Tickets.
- 2) Blank Paper Tickets: (Appendix VII-C. CM).
- 3) Printed Card Tickets: From the Computer tabulations (Statistical Report No. 8) showing printed tickets issued from/to each taxable station in case of outward/inward traffic.

THROUGH TRAFFIC

- 1) Excess Fare Tickets: From Through Excess Fare returns (COM/R. 19 Revised) in the case of outward traffic and from the advices received from the issuing railways in the case of inward traffic.
- 2) Blank Paper Tickets: From the Returns of Through Blank Paper Tickets (Appendix VII/C. CM) in the case of outward traffic and Division sheets received from other Railways in the case of inward traffic.
- 3) Printed Card Tickets: From the Computer tabulations showing printed tickets issued from/to each taxable station in case of outward/inward from other Railways.

The Computer Tabulations of printed tickets issued to each taxable station will be prepared in the following form:

STATISTICAL REPORT NO. 8

Station		Index No.	Distance	Class	Type of tickets	No. of tickets issued	Pilgrim/ Terminal tax
From/ To	To/ From						
1	2	3	4	5	6	7	8

- (i) UTS/PRS (Local and Foreign): From the relevant computer statement generated from the UTS/PRS.

This statement should be checked to locate abnormal cases if any and the total amount less commission charges at rates agreed upon should be paid to State Government or Local Bodies concerned. The commission should be credited to Abstract' Z-650'.

2138.Working out of earnings due to the worked lines in respect of Passenger (Printed Series) Traffic.- A report in the following form will be tabulated on Machines in respect of station to on the worked lines:

STATISTICAL REPORT NO. 8/A

Month	Station		Class	Type of Ticket	Commencing No.	Closing No.	Total non-issued
	From	To					
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

No. of Tickets issued at		Total fare	Earnings of the receiving railway	
Full fare	Concession fare		Full fare	Concession fare
<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>

This report will be passed on to the Accounts Office of the railway on which the worked line is situated for working out the earnings due to the worked lines in respect of Through inward Passenger traffic (Printed Series). The earnings due to worked lines in the case of Local Outward and Inward traffic and Through outward traffic (Printed Tickets) will be worked out from the Passenger Classifications for Printed Tickets submitted by the forwarding stations.

2139. **Check of Out-Agency Bills.-** The Statistical Report No. 8-A referred to in Paragraph 2139 will also be prepared on Machines in respect of Through Passenger Traffic (Printed Series) booked to Out-Agencies for submission to the Accounts Office of the destination railway concerned for the purpose of check of Out-Agency bills. The Out-Agency bills in respect of Local outward and inward traffic and Through outward traffic (Printed Tickets) will be checked with the relevant Passenger Classifications for Printed Tickets sent by the forwarding stations.

2140. **Check of Tourist Coupons.-** Tourist Agents and Steamship Companies, who are authorized under the terms of their agreements with railways to issue Tourist Coupons, render statements showing the particulars of the coupons sold, the commission deducted by them and the net amount remitted to the railway, at intervals prescribed by the Railway Board from time to time. These statements should be checked in the same way as "Return of Blank Paper Tickets (Appendix VII(C-CM))" and the receipt of the amount from the Tourist Agents and Steamship Companies verified.

2141. The commission charged by the Tourist Agents, etc., should be checked with reference to the rates agreed upon and should be debited to the Revenue Expenditure Head, Abstract G-700 by means of a Journal Entry (A. 2712) prepared at the end of the month.

2142. **Check of High Official Requisitions. Requisitions.**- tendered by High Officials of Government for their journeys over the railway are received in the Accounts Office along with the Daily Cash Remittance Note (COM/C. 9 Revised). They should be checked to see that the Officer is entitled to the accommodation supplied as laid down in the Tariff, that the Requisition is signed by the Officer and the Station Master, that the particulars of tickets purchased are recorded in the space provided on the Requisition for the purpose and that the tickets are accounts for in the Local/Through Return of Blank Paper Tickets (Appendix VII/C-CM).

2143. The collected foils of Requisition received from destination stations in the case of Local traffic and from the collecting stations in the case of Local Traffic and from the collecting Railway Accounts Offices in the case of Through traffic should be checked with those received from the forwarding stations and also with the particulars furnished by the Traffic authorities e.g., composition statements of special trains for High Officials and record of movement of saloons and the relevant Tariff Rules.

2144. If any person travels with a High Official in a carriage or compartment reserved for him, the usual fares received from the sale of First class tickets to such persons will be adjusted as follows:

- 1) in the case of a saloon reserved exclusively for the use of a High Official for which special haulage rates are payable (i.e., saloons on which interest, maintenances and depreciation charges are paid by Government), when the number of occupants excluding Attendants is in excess of six, fares for the number of occupants in excess of six shall be retained by the railway;
- 2) in the case of a saloon belonging to the ordinary stock of a railway for which charges at public rates are payable, when the actual fares for the number of occupants amount to more than the minimum charge payable for the saloon, the difference shall be retained by the railways ;
- 3) in the case of First class compartment, when the number of occupants is in excess of the minimum number of fares for which the compartment can be reserved for the public, fares for the number of occupants in excess, of the minimum number of First class fares, shall be retained by the railway.

Note. Portions of fares, which is not to be retained by the railway shall be credited to the Department which bears the charge for the haulage of the reserved accommodation by deduction from the carriage bills (A. 2907) of the railway submitted to the Department concerned.

2145. When any person accompanying a High Official holds a return ticket, half of the fares paid should be credited for each journey to the Department concerned.

2146. When a Personal Assistant, Stenographer or the clerk holding a ticket for the class of accommodation in which he is entitled to travel under the Travelling Allowance Rules, travels with a High Official in the accommodation reserved for the latter, the fare paid for such ticket should not be deducted from the charge due to the railway for the reserved accommodation.

2147. Check of Free Passes.

- 1) Officers issuing passes will advise the Accounts office of the number of the blank Pass Books as and when they are brought into use and will intimate, monthly, the opening and closing number of passes issued during the month and the numbers of passes cancelled. In the case of through traffic, a monthly return showing the number of Passes issued to each Railway together with the number of Passes cancelled if any, shall be submitted by the issuing officers to the financial Adviser and chief Accounts Officer of the destination railways for similar check.
- 2) Ten percent of monthly returns (com-T-7-revised), received from the ticket checking staff showing particulars of Free Passes checked by them should be selected every month, by the Accounts Officer and particulars of the free passes noted therein should be traced into the relevant monthly returns of free Passes received from the Pass issuing Authorities.

Irregularities, if any, detected should be reported to the appropriate commercial/issuing authorities for remedial action. The particulars of entries relating to free passes with destinations on other Railways, if any in the through traffic returns COM-T 7 (Revised) should be extracted and sent to the Traffic Accounts office of the destination railway concerned for necessary check.

2148. In their periodical inspections of Divisional offices, Accounts Officers should see the work of these offices in connection with the custody and issue of Free Passes.

2149. Check of Return of Excess Fares.- (COM/R-19): The check of fares shown in the Accounts Foils of Excess Fare Tickets should be exercised in respect of two days in each 10-day period i.e. (6) dates in a month.

2150. The amounts on the individual Excess Fare Tickets should be totalled on comptometer or any other adding machine and this total checked with the total amount of the Excess Fare Tickets appearing in the Excess Fare Return which should also be obtained, but separately, on the comptometer or other adding machine. If both the totals agree, an individual comparison of Excess Fare Tickets with the Return is not necessary. If the totals do not agree, comparison of individual tickets with the entries in the Excess Fare Return should be made to locate the discrepancy except where the difference between the two figures is within the limits laid down by the Railway Board from time to time. The Accounts foils of Excess Pare Tickets falling under the prescribed check should, however, be compared in all respects with the relevant returns.

2151. In examining the Excess Fare Returns, the opening numbers of Excess Fare Tickets should be checked with the closing numbers of the checked Return for the previous month and it should be seen that the tickets issued in the month are accounted for individually in consecutive order, and there is no break in the continuity of machine numbers. If a Local Excess Fare Ticket is not accounted for in the Excess Fare Return, the debit should be raised against the Station Travelling Ticket Examiner as if the ticket had been issued to the farthest station to which it could be made available in Local booking. In the case of Through traffic, the debit should be raised as if the ticket had been issued to the farthest junction with

another railway. The fares. should be calculated on the basis of Second class fare for Excess Fare Tickets for which the class cannot be ascertained from any other connected records.

2152. All the cancelled Excess Fare Tickets and the collected Excess Fare Tickets (received from the home railway stations in the case of Local traffic and from the collecting Railway Accounts Officers in the case of Through traffic) should be checked with the Excess Fare Return, to the extent of one date i.e., the date already selected for the purpose of checking the accuracy of fares vide paragraph 2150.

2153. In checking the correctness of fares as laid down in the Paragraph 2150, it should be seen :

- 1) that the particulars shown in the Returns agree with those recorded in the Excess Fare Tickets ;
- 2) that complete particulars necessary for the check of charges collected are recorded! and that the remarks in the column 'Cause of Charges' are sufficiently clear and complete to admit of check of fares ;
- 3) that in cases in which lower penalty is levied on the authority of Guard's Certificates the entries are supported by the original certificates.

2154. If any Excess Fare Ticket is found to have been issued for unbooked luggage, the amount thereof should be transferred to the Local/Through Luggage Return (COM/L-26 Revised or COM/L-29 Revised) and charges checked accordingly.

2155. Excess Fare Returns of Travelling Ticket Examiners.- The checks mentioned in Paragraphs 2150 to 2155 are equally applicable to Excess Fare Returns of Travelling Ticket Examiners. In addition to these checks, it should be seen that Returns have been received from all Travelling Ticket Examiners and all the Excess Fare Ticket books issued to them, as shown in the list furnished to the Accounts Office by the Controlling authority (Paragraph 551-CM), have been continuously and completely accounted for in the Returns. It should also be seen that the amounts deposited by the Travelling Ticket Examiners at various stations are accounted for by the latter in their Balance Sheets.

2156. No apportionment shall be made of manual EFT's in view of minimal Earning, originating Railways shall retain the earnings. In case of system prepared EFT's the apportionment shall be done as per the rules prescribed for UTS tickets.

2157. The Financial Adviser and Chief Accounts Officer should, in consultation with the Chief Commercial Superintendent lay down a procedure for check over the completeness of the account of Handing Over Memoranda and the continuity of their numbers. Complete details regarding the Returns that are to be submitted and the extent and scope of check to be exercised in the Accounts Office should be prescribed in the local manual of procedure of the Accounts Office.

2158. Check of Certificates issued by Guards or other Authorised Railway Servants.- Ten per cent of the certificates issued by the Guards in charge of the trains or by other authorised railway servants to the passengers, who are unable to buy tickets for want of time but who have informed the Guards or other authorised railway servants before boarding the trains or before being detected of travelling without

