

CHAPTER XXII

CHECK OF OTHER COACHING TRAFFIC EARNINGS

2201. **Returns checked by Accounts Office.**- This Chapter deals with the check of following items prepared either manually or through a computer system:

- 1) Returns of Luggage, Animals and Birds etc;
- 2) Returns of Left Luggage, Demurrage and Wharfage;
- 3) Parcels Way-Bill and 'Paid' Parcels Cash Book;
- 4) Returns of Carriages, Motor-Cars and Boats, etc.

2202. **Check of Returns of Luggage, Animals and Birds, etc. traffic.**- The following returns are received monthly from the stations:

- 1) Returns of Local Luggage (COM/L26 Revised).
- 2) Returns of Through Luggage (COM/L29 Revised)/Through Luggage Cash Book.
- 3) Returns of Local Animals and Birds, etc. traffic (COM/L24 Revised) and
- 4) Returns of Through Animals and Birds, etc. traffic (COM/L 27 & 28 Revised)/ Through Animals and Birds, etc. Cash Book.

At large stations where cash for Luggage, Animals and Birds, etc. traffic is kept separate, the Cash Book for through Luggage, Animals and Birds, etc. traffic is posted in duplicate and the duplicate copy thereof is sent by the forwarding stations to their Traffic Accounts Office. At other stations, the stations extract the transactions of Luggage and Animals and Birds, etc. traffic from the Paid Parcels Cash Book and submit these in forms COM/L26 Revised/COM/L29 Revised to the Traffic Accounts Office in lieu of duplicate copy of the Luggage and Animals and Birds, etc. Traffic Cash Book. The Luggage, Animals and Birds, etc. returns/duplicate copies of the Luggage, Animals and Birds, etc. Cash Book should be examined to see that all necessary particulars have been recorded therein, such as the number and class of passenger tickets or free passes in support of free allowance, description, total weight, weight allowed free, weight charged, amount recovered, etc.

2203. The commencing numbers of Luggage Tickets (COM/L. 48 for Local traffic and COM/ L 49 for Through Traffic) and Animals and Birds, etc., Way-Bills (COM/P. 38 for Local Traffic and COM/P. 39 for Through Traffic) accounted for in the Luggage/Animals and Birds, etc. returns should be checked with the closing numbers shown in the checked Returns for the previous month. A cent per cent check should be exercised to see that all tickets between the commencing and closing numbers have been duly accounted for.

2204. The amounts charged should be checked with reference to the particulars recorded in the Returns to the extent of 5% percent of the entries in the Returns in the case of Local Traffic and twenty per cent in the case of Through Traffic. During the course of this check it should be seen that:

- 1) The numbers of passenger tickets of each class quoted in the Local/Through Luggage return in support of the 'free allowance' are accounted for in the Local/Through Passenger Classification for Printed Tickets (COM/P. 15 and 16 Revised) or Local/Through Return of Blank Paper Tickets /Appendix VII/V-CM) or local /Through PRS/UTS as the case may be, particular care being taken to ensure that no 'free allowance' is allowed on the same ticket more than once or on non-issued or cancelled ticket ;
- 2) The number of the Passes quoted in support of 'free allowance', are traceable in the Returns of Passes rendered by the Issuing Officers and that the 'free allowance' is covered by the Passes ;
- 3) The 'free allowance' granted is in accordance with the Tariff rules ;
- 4) The weight of luggage charged for has been correctly arrived at by deducting the 'weight allowed free' from the 'total weight' ;
- 5) In the case of horses, etc., the distinguishing numbers of the horse-boxes, carriage or trucks, in which they are carried are given and that the charges are calculated on the basis of the number of the animals carried ;
- 6) In the case of animals, or birds required under Tariff rules to be insured, the declared value is given on the Way-Bill (COM/P. 38 for Local traffic and COM /P.-39 for Through traffic), that animals or birds are insured under sanction of competent authority, that insurance charges have been recovered at Tariff rates or if un-insured, remarks to the effect that the animals or birds have been booked at owners' risk rate without payment of the percentage charge on the excess value have been recorded on the Way-Bills ;
- 7) When reduced or concession rates are charged for horses, ponies, etc., the Tariff conditions attaching to such rates are fulfilled.

2205. Finally, the totals of the Returns should be completely checked.

2206. Apportionment of earnings relating to Through Luggage, animals and birds, etc. traffic- Apportionment of earnings relating to Through Luggage, animals and birds, etc. traffic is not made between Indian Government Railways. Such earnings are retained wholly by the collecting Railway. In the case of traffic moving over private companies, non-government Railways and Worked Lines, the duplicate copies of through luggage, animals and birds, etc. returns should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office along with a covering memo giving the number of sheets of abstracts/cash book for each station and the total number of sheets of abstracts/cash book for all stations to enable the receiving Railway Accounts Office to work out any information in regard to inward Luggage, Animals and Birds, etc. traffic. In the case of through traffic over Government Railways, any information required by the receiving Railway Accounts Office may be specially obtained from the forwarding Railway Accounts Office.

2207. Ten per cent of the collected Local Luggage Tickets received periodically from the collecting stations should be checked with the Local Luggage Returns. Similarly, ten per cent of the collected Local Way-Bills for Animals and Birds, etc., traffic should be checked with the connected Local Animals and Birds, etc., returns. The selection for the ten per cent check should be made by the Accounts Officer. In

the case of Through traffic, all the collected Luggage Tickets and collected Way-Bills for Animals and Birds, etc., traffic received from the collecting Railway Accounts Offices (Paragraph 2107) should be checked with the connected Luggage/Animals and Birds, etc., returns.

In addition to the above check, the account of Passenger Tickets quoted on ten per cent of Through Collected Luggage Tickets in support of free allowance' should be traced in the relevant Through Passenger Classification for Printed Tickets/Return of Blank Paper Tickets/UTS/PRS Tickets.

The missing Local/Through tickets/Way-Bills whether prepared manually or through a computer system should be reported to the Senior Divisional Commercial Manager. For this purpose, the percentage of missing to the total number issued should, in respect of Local traffic, be worked out in respect of the each destination station, and reported to the Senior Divisional Railway Manager by the issuing railway itself and in the case of through traffic, such percentage should be advised by the issuing railway to the concerned receiving Railway's Accounts Office, giving the total number of through tickets/Way-Bills issued from all the stations and the total number received as collected in respect of each destination station.

2208. Left Luggage, Demurrage and Wharfage Returns-(COM/D. 16 Revised):- This Return is received monthly from stations. It contains all charges levied by stations for demurrage on coaching vehicles and wharfage on parcels animals and birds remaining undelivered and on luggage arriving in advance of passengers and left luggage charges on luggage left at stations for temporary custody as also storage charges on lost or unclaimed articles found on railway premises.

2209. A complete check should be made of not less than Ten per cent of all left luggage, demurrage and wharfage returns. The particular returns to be checked each month will be selected by the Accounts Officer.

2210. In checking these Returns, it should be seen that :

- 1) "the number of days/hours charged for" has been correctly arrived at in accordance with the rules in the Coaching Tariff ;
- 2) the "amount charged" is entered and is correctly arrived at by multiplying the "number of days/hours charged for " by the proper rate ;
- 3) the wharfage charges are shown separately from demurrage charges ; and
- 4) the totals are correct.

2211. Where wharfage or demurrage charges have been foregone, it should be seen that this is supported by orders of competent authority and that all the conditions attaching to the remission of demurrage or wharfage (*e.g.*, removal of parcels within a certain 'specified time, etc.) have been fulfilled.

2212. In the case of "Left Luggage", the commencing numbers of the Left Luggage Tickets accounted for in the Return should be checked with the closing numbers shown in the Return for the previous month and a cent per cent check should be exercised to see that all tickets between the commencing and closing

numbers have been duly accounted for. It should also be checked and seen that all the items remaining un-delivered till the close of previous month have been correctly brought to account in the current month's returns and the amount due has been collected. The amount charged should be checked with reference to the time of deposit and withdrawal of luggage in accordance with the rates given in the Tariff. The return should also be checked with ten per cent of the collected Left Luggage Tickets.

2213. Scale of Check: The outward 'Paid' Parcels Way Bills should be checked as under :

Up to Rs. 500/- inclusive	One randomly selected date each month.
Above Rs. 500/- up to Rs. 1000/-	Two randomly selected dates each month
Above Rs. 1000/-	Fifteen randomly selected dates each month

- 1) Cent per cent check should be exercised in respect of traffic involving C.B. Agencies Out Agencies, Worked lines, Credit Notes, etc.
- 2) Credit Notes, Refund lists, Out-Agencies/Cartage Bills, etc., should be checked completely even in respect of the items for which the connected Parcels Way-Bills do not fall under percentage check.

2214. In the check of Way-Bills prepared manually or through a computer system, it should be seen that:

- 1) full particulars required by the form are recorded, therein;
- 2) the weight charged is correct and is calculated on the actual weight or weight by measurement of each Package, whichever gives the greater charge;
- 3) the amount has been correctly calculated on the chargeable weight of the consignment multiplied by the proper rate, for the distance carried, in accordance with tariff rules.
- 4) when payment is made by Credit Note, the number of the Credit Note is recorded on the Way Bill.
- 5) where special charges are due, such as ferry charges, these are shown separately ;
- 6) "Excepted Articles" (mentioned in the Second Schedule of the Indian Railways Act) are booked separately and not as a part of consignment which includes ordinary goods and the declared value of the articles is recorded on the Way-Bill ;
- 7) if the "Excepted Articles" are insured, the percentage charges are prepaid at Tariff rates, and when the authority of the Divisional Superintendent is required by the Tariff rules, it is quoted on the Way-Bill ;
- 8) if the "Excepted Articles" are not insured, suitable remarks are recorded on the Way-Bill to indicate that the sender elected not to pay the percentage charge on value ;
- 9) when articles are booked at reduced rates, the conditions attaching to the reduced rates are fulfilled ;
- 10) the original charges on Way-Bills have not been altered and that 'under' or 'over charges have been shown on the Way-Bill in the columns provided for the purpose ;

- 11) Consignments covered under mandatory declaration of value to be booked after collection of applicable percentage charges on the Excess value as per the tariff rules.
- 12) when there are alternative ("Railway" or "Owner's Risk") rates and Railway Risk rate is charged the Way-Bill bears the following endorsement : 'Railway Risk Rate elected and Sender given a certificate' ;
- 13) where sample consignments are booked 'free' under Way-Bill, the sanction to the free carriage of parcels is forthcoming and the sanction does not exceed the powers of General Managers mentioned in Appendix I of the Indian Railway Code for the Traffic Department ;
- 14) where 'empties' are returned to the Booking stations at reduced rates, the particulars of the original booking are given on the Way-Bill and are correct ;
- 15) when Parcels are charged at Military Vehicle rates, charges in lieu of hire for the portion of journey run over railways other than the despatching railway and the first forwarding railway at each break of gauge have been recovered as laid down in the Military Tariff and shown separately ;
- 16) in the case of Through traffic, the instructions contained in Chapter III of IRCA Conference Rules Part II regarding the routing of traffic and calculation of charges recoverable have been correctly observed;
- 17) continuity of computerised way-bills should be checked and any missing way-bill stationary should be reported to the concerned Senior divisional Commercial Manager (Para2207).

2215. The receiving Railway Accounts Office should obtain from destination stations the Through Inwards Parcels Abstracts (Paid and To-Pay) in duplicate in respect of traffic booked from Out/City Booking Agencies and worked lines stations on the other railways and send duplicate copies of these abstracts along with the connected Parcels Way-Bills "For Guard" to the forwarding Railway Accounts Office concerned for the check of Out/City Booking Agency claims, etc. and preparation of worked lines accounts for Through traffic.

2216. Check of Local/Through Outwards 'Paid' Parcels/Way-Bills and Paid Parcels Cash Book:

The Cash Book (Form COM/C. 4-A for Local traffic and COM/C. 4-B for Through traffic) for Outwards Paid Parcels is maintained by the forwarding stations in two foils for each page; the second foil to be written by carbon process. The original foil is kept for record at the station and the carbon copy submitted to the Traffic Accounts Office by the second of the following month supported by the connected Accounts foils of Paid Parcels Way-Bills. Where, however, the railways consider it more convenient from the point of even distribution of work in the Accounts Office, they may provide for the submission, by stations, of Outwards 'Paid' Parcels. Way-Bills periodically instead of once a month.

2217. The 'Paid' Parcels Way-Bills for Local and Through traffic should be checked in the Accounts Office in the same manner and to the same extent as prescribed in Paragraphs 2214 and 2215. In the case of Through traffic, the check will be exercised in the Accounts Office of the forwarding railway. Any undercharge/overcharge detected as a result of internal check of Paid Way-Bills should be noted in the Accounts copy of the Cash Book, against the relevant entry.

2218. The freight on the individual Paid Parcels Way-Bills should be totalled and recorded separately for each day as well as for the month. If the month's total of freight or 'Paid' Parcels Way-Bills appearing in the Parcels Cash Book agrees with the machine total, no further check is necessary. If it does not tally with the machine totals, the totals for each day obtained on the comptometer/Adding machine should be compared with the corresponding totals for each day appearing in the Parcels Cash Book to locate the date(s) on which the discrepancy exists and an individual comparison made of the 'Paid' Parcel Way-Bills with the day(s) entries in the Parcels Cash Book. This will save having to compare all the entries for the month. Debit should be raised against the forwarding station for short/non-accountal of Paid freight in the Paid Parcels Cash Book. Frequent short/non-accountal of Paid freight by the forwarding stations should be viewed with suspicion as it may be due to temporary misappropriation of freight by the station staff. All such cases should be investigated by the Travelling Inspector of Station Accounts.

2219. Debit for the undercharge found on Paid Parcels traffic in the course of internal check should be raised against the forwarding station according to Paragraph 962-CM.

2220. When undercharges are detected by and recovered at the receiving stations in respect of Paid Parcels traffic, the receiving stations are required to take debit for the amounts in the Balance Sheet (Paragraph 1314-CM) and send a monthly return (Appendix XIII/B-CM) to the Accounts Office along with the Parcels Way-Bills separately for Local and through Traffic. The receiving railway Accounts Office should check the correctness of the undercharges shown in these Returns and if any debits have already been raised against the destination station as a result of internal check of 'Paid' Parcels Way-Bills in the case of Local traffic, and on the basis of Error Sheets received from the forwarding Railway Accounts Office in the case of Through traffic, credit as necessary, should be allowed to the station. The receiving Railway Accounts Office should, also advise the forwarding Railway Accounts Office the details of the undercharge detected and recovered by the receiving stations for which Error Sheets have not been received from the forwarding Railway Accounts Office to enable the latter to take further action in regard to any debits raised by it against the forwarding stations for prepaid traffic.

2221. The totals in the Paid Parcels Cash Book are required to be carried over by the stations from day to day and it should be seen that the stations have certified at the end of the Paid Parcels Cash Book for the last day of the month that :

- a. The total paid amount for the month as shown in the Cash Book has been taken to debit in the Balance Sheet under the head Outwards Paid Parcels Local/Outwards Paid Parcels Through, and
- b. The Paid Parcels Way-Bills issued during the month fall within the machine numbers from.....to.....

2222. The machine numbers of 'Paid' Parcels Way-Bill Books (Local as well as Through) supplied to all Local stations are advised by the supplying office to the Traffic Accounts Office and the Travelling Inspectors of Station Accounts. It should be verified by the Traffic Accounts Office that the 'Paid' Parcels Way-Bill Books supplied to stations are taken into account by them and all Parcels Way-Bills in each book supplied are completely accounted for by the stations. In order to provide against the possibility of frauds such as by using privately printed Parcels Way-Bill forms or by charging higher freight than that

shown in the Accounts foils of Way Bills and accounted for in the Parcels Cash Book, etc., the following check should be exercised:

- 1) The Travelling Inspectors of Station Accounts should, on their periodical inspections, conduct verification of books in use with reference to Stock Book with a view to ensuring that all the books in use find place in the Advices of Books supplied by the Press.
- 2) The Paid Parcels Way-Bills (Guards foils) in respect of parcels on hand awaiting despatch at the forwarding stations should, also, be verified by the Travelling Inspectors of Station Accounts with reference to the Stock Book with a view to ensuring that the same have been issued from authentic books.
- 3) Inwards Paid Parcels Way-Bills (Guard's foils) received from destination stations should be checked to the extent of ten per cent with the Outwards Paid Parcels Cash Book for Local traffic. In the case of Through traffic, ten per cent of paid Parcels Way-Bills should be sent by the receiving Railway Accounts Office to the forwarding Railway Accounts Office, by the 20th of the following month for comparison with the Outwards Paid Parcels Cash Books received from the forwarding stations. The selection of ten per cent Local/Through inwards Paid Parcels Way-Bills should be made by the Branch Officer in such a manner that inwards Paid Parcels Way-Bills received at all the stations are compared at least once in ten months. In the case of Through traffic, the Parcels Way-Bills received from the stations selected, each month, should be sorted in the order of forwarding railway and forwarding stations and sent to the Accounts Offices of the forwarding railways concerned, entered in a list (in duplicate) in Form A. 2235.

Form A.2235

_____ **RAILWAY**

**LIST OF PAID PARCELS WAY-BILLS FOR THE MONTH OF _____ ISSUED
FROM.....RAILWAY.**

Serial No.	Station from	Station To	No. of Paid Parcels Way-Bills sent
			Total No... ..sent

The duplicate copy of the list should be returned by the forwarding Railway Accounts Office, duly acknowledged and the receiving Railway Accounts Office should watch that such acknowledgements are received.

2223. Check of Paid Parcels Way-Bills involving Out-Agencies etc.- The checks mentioned in paragraphs 2216 to 2222 are, also applicable to Paid Parcels Way-Bills involving Out/City Booking Agencies. In addition, the following checks are prescribed in the case of 'Paid' Parcels Way-Bills involving Out/City Booking Agencies also:

- 1) the correct Cartage charges are levied for the conveyance of Parcels between the station and the Out/City Booking Agency, in accordance with the terms of the Agreement with the Out/City Booking Agency ; and in accordance with the conditions and rates laid down in the Coaching Tariff published by the General Secretary, I.R.C.A. in the case of paid Parcels traffic forwarded/received from the Out/City Booking Agencies;
- 2) No Way-Bill is issued between the Out/City Booking Agency and the connecting Station or vice versa;
- 3) the rules regarding minimum charges for Out/City Booking Agency traffic prescribed in the agreements and in the Coaching Tariff published by the General . Secretary. I.R.C.A., in the case of through paid Parcels traffic forwarded/received from the Out/City Booking Agencies have been observed ; and the Out/City Booking Agency charges and the railway proportion have been distinctly shown on the Way-Bill to facilitate the checking of the bills of the out City Booking Agency or preparation of the Out/City Booking Agency Division sheet, as the case may be.

2224. Apportionment of Paid Parcel Earnings.- The totals of the checked freight as per carbon copies of the Cash Books for through traffic should be worked out for the traffic booked to each railway. Thereafter the percentage proportions prescribed by the Railway Board for parcel traffic originating in each Railway and terminating in each other Railway should be applied to the total amount to work out the share of earnings due to the railways concerned. The shares so worked out should be intimated to the Railways concerned.

2225. Information required by the receiving Railways for Inwards Paid Parcel traffic to be obtained from the forwarding Railways.- As no inward returns for Paid Parcels traffic are prepared and sent by the destination stations to the receiving Railway Accounts Office (except in the case of Out/City Booking Agencies and worked line stations vide Paragraph 2215), any special information, etc. required by the receiving Railway Accounts Office in regard to its Inward Paid Parcels traffic should be obtained from the forwarding Railway Accounts Office.

2226. Check of Motor-Cars, Carriages and Boats, etc., traffic.- Motor-cars, Carriages and Boats, etc. are booked under separate series of Way-Bills (COM/P.40 for Local Paid COM/P. 42 for Through 'Paid') and are accounted for in separate returns. The paid traffic is accounted for in the Local/Through Outwards Summaries. The check of Motor-car, etc. Way-Bills and Outwards returns should be-carried out in the Accounts Office in the manner prescribed in paragraph 2216-2218 and paragraph 2220-2222. Similarly apportionment of earnings relating to 'Through' Motor-cars, etc., traffic should be made by the forwarding Railway Accounts Office on the basis of percentages prescribed by the Railway Board as referred to in Paragraph 2224.

2227. Check of charges relating to Newspaper Parcels booked under Monthly Account system.- The rules for the booking of Newspaper Parcels under the Monthly Account System for Local/ 'Through traffic are given in Paragraph 929 of the Indian Railway Commercial Manual. As laid down therein, one copy of the List of Newspaper Parcels despatched (Appendix IX/B-CM) showing freight and other charges due on each Parcel as per weight entered in the List will be submitted by the booking station to the Accounts Office at the end of each month along with a General Summary showing the total freight charges due from all the firms who have booked Newspaper Parcels under the Monthly Account system

during the month. A copy of the Bill sent to the firm by the booking station for arranging payment is, also, sent to the Accounts Office along with the Coaching Balance Sheet showing (i) date of presentation of the Bill, (ii) date of payment and (iii) particulars of remittances.

The accuracy of the charges shown in the List (Appendix IX/B-CM) should be completely checked in the Accounts Office with reference to the information contained therein, undercharges discovered, if any, being noted in the List and debited against the Booking Station. The General Summary should, thereafter, be checked with the checked Lists. It should, also, be seen that the amount of the Bill relating to each firm tallies with the amount shown in the General Summary.

2228. Check of Out/City Booking Agency Bills for Coaching traffic and payment in respect thereof.- The procedure for the check of bills submitted by the Out/City Booking Agencies relating to Coaching traffic and payment of the dues in respect thereof is laid down in Chapter XXV.

2229. Check of Terminal Tax on Parcels.- The procedure that should be followed for the check of Terminal Tax levied on parcels is laid down in Chapter XXVI.

2230. Check of Overcharge Sheets, Refund Lists and Compensation Pay Orders and Refund of Unclaimed Overcharges for Coaching traffic.- The procedure for the check of Overcharge-Sheets (COM/0.7 Revised) Refund Lists (COM'R. 12 Revised) and Pay Orders for Compensation claims and Refund of Unclaimed Overcharges amounting to Rs. 25/- and more in respect of Coaching Traffic is laid down in Chapter XXIV.

2231. Check of Lease parcel traffic (SLR/AGC/VPH/VPU/VPs/VPRs, etc.). The following checks on Leased Parcel traffic are to be conducted at Traffic Accounts Office:

- 1) Train-wise position on leasing of Parcel Traffic to be maintained in Traffic Accounts Office.
- 2) It should be seen in the Monthly Returns that realisation of leased freight has been made.
- 3) Accuracy and timeliness of realisation of leased freight has to be checked. If, not realised, necessary debits has to be raised against the station concerned.
- 4)