

## CHAPTER XXIII

### CHECK OF GOODS TRAFFIC EARNINGS

2301. **Returns check in Accounts Office.** -This Chapter deals with the check and accounting, etc. of the following in respect of Local/Through Goods traffic :

- (1) Accounts foils of Railway Receipts;
- (2) statements of Incorrect Invoices;
- (3) paid Statements;
- (4) machine prepared Abstracts returned by destination stations;
- (5) lists of Refunds of Overcharges (**COM/R.12** Revised);
- (6) overcharge Sheets (COM/0, 7 Revised);
- (7) compensation Claims;
- (8) demurrage/Wharfage Returns (**COM/D. 14** Revised and **COM./W.6** Revised);
- (9) statements of Crane Charges (COM/S.41 Revised);
- (10) statements of Siding charges (COM/S.3 Revised);
- (11) terminal Tax Statements (COM/T.5 Revised).

The Accounts foils of Railway Receipts (RR) are required to be submitted by the stations, through Couriers daily, twice a period, once a period or once a month as prescribed by each railway for each station. The other returns are required to be submitted by the stations monthly. The Paid Statements & MPA will be obtained from the approved Computer programme. Any delay in the submission of the returns etc. by the stations should be taken up with them and repeated delay should be brought up to the notice of the Traffic Authorities.

2302. **Receipt of Accounts Foils of Railway Receipts from forwarding Stations.-** Accounts foils of RRs are made by each station from pre-printed stationery for each period of RRs. A covering memo (Appendix XIV/E-CM) is placed on the top of each bundle of RRs by the station. The bundles of RRs, on receipt in the Accounts Office, should be entered in a register to be maintained for the purpose and each bundle given a serial number for the month. This number prefixed by a number to identify each month and year should be entered, on the covering memo also *e.g.* 10th bundle for August, 2016 will be given the number as 8/16/10.

2303. The commencing number of the (Pre- printed) Stationery shown in the covering memo should be tallied with the closing number as per the last bundle of invoices received from the station and it should also be seen that all the RRs mentioned in the covering memo have been received, any invoice found missing being called for from the station concerned immediately. This should be cross checked with “issued/non-issued stationery Report” from Exception Report of Stationery generated by CRIS.

2304. The foils of cancelled invoices should be removed from the bundles and tallied with the printed numbers shown in column 4 of the covering memo (Appendix XIV/-E-CM) making sure that all the foils except the record foil of the invoice (*i.e.* 3 for Local traffic and 4 for Through Traffic) have been received.

**2305. Check of Railway Receipts-** 100 % check of all types of RRs (including Manual RRs) should be exercised irrespective of Value. RRs should be checked with help of computer programme. There should not be any manual input of data except for manually prepared RRs. For computer generated RRs data should be collected on-line from CRIS. The computer programme should be utilized by Traffic Accounts office for conducting internal check of the original data of RR and generation of Audited data/statement of incorrect Railway Receipts.

**2306.** In the check of Railway Receipts (RRs), it should be seen that:

- 1) Railway Receipt is prepared in pre-printed stationery & Continuity of stationery numbers and RR numbers is maintained;
- 2) the classification of the commodity is correct according to the description of goods given in the invoice;
- 3) articles which are required under Tariff Rules to be booked "Paid" are not booked. "To-Pay";
- 4) in the case of Through traffic, the instructions contained in Chapter-III of I.R.C.A. Conference Rules, Part-11 regarding the routing of traffic and calculation of charger-recoverable have been correctly observed;
- 5) both the actual and chargeable weights are correct;
- 6) the rate on which the freight has been calculated agrees with the rate given in the Rate Lists or Rate Tables;
- 7) In case of concessional traffic the same is supported by the relevant authority;
- 8) In case where reduced rates are charged, there is evidence that the Tariff conditions attaching to the lower rates have been duly fulfilled and where there are alternative ('Railway' or 'Owner's Risk') rates and the Railway Risk rate is charged, the invoice bears the following endorsements;
- 9) the rules in force regarding minimum charges are observed;
- 10) if freight is paid by credit note, at the forwarding station, the number and date of the credit note is entered on the invoice;
- 11) where the loading and unloading is required to be done by the consignor or consignee respectively, symbol "L" is written in the column "Handled By" on the invoice;
- 12) when consignments are carried at special reduced rates on the authority of certificates, the connected invoices bear a remark that necessary certificates have been granted by authorized officers, and reconciled with the certificates submitted by the authorized officers to the Accounts Office.. In the case of consignments booked under several invoices at concession rates on the authority of one certificate, the certificate is furnished with the first invoice so issued, all subsequent invoices bearing reference to this authority;

- 13) in cases where concession rates are charged on empty wagons returned to the original booking station, the particulars of original booking are given on the invoices and they are correct;
- 14) if FAUC (Freight adjustment of under Charges)/FAOC (Freight adjustment of Over Charges) have been operated, the same has been correctly calculated;
- 15) if any "Additional / Other Charges" such as Busy Season Surcharge, Development Surcharge, Terminal access charge, Port Congestion Surcharge, Siding Charge, Penal Overloading Charge, etc. have been levied, they have been correctly calculated;
- 16) tax component (like Service Tax, Cess, Surcharge etc) have been correctly levied;
- 17) confirmation regarding checking of a particular invoice, should be made in system maintained by CRIS, only after all the above aspects have been ensured;

2307. Where wagon load consignments are required to be weighed en-route, the invoices bear indication to this effect. In such cases, the weighbridge stations are required to weigh and advise the net weight to the forwarding and destination stations and the Traffic Accounts Office of the destination station (Paragraph 1425-CM). If the weighment advice is not available at the time the local invoice is under check in the Accounts Office, the charges should be checked, in the first instance, on the basis of weight shown by the forwarding station which would be the Sender's declared weight or the minimum weight for wagon load scale, whichever is greater. Such invoices should, subsequently, be checked with the advices received from the weigh bridge stations and debit for undercharges, if any, raised against the stations concerned after verification with the returns of destination stations that the undercharges have not already been collected.

In the case of Through traffic, particulars of Railway Receipts requiring weighment en route should be advised by the forwarding Railway Accounts Office to the receiving Railway Accounts Office for linking with the advices of weighment received from the weigh bridge stations (Paragraph 1424(b)-CM) which should be sent to the destination Railway Accounts Office by the Accounts Office of the railway on which the weigh bridge station is situated and checking the charges finally on the basis thereof.

2308. In the case of consignments other than in full wagon loads, where the invoices bear the remarks "consignments to be weighed at destination". (Paragraph 1426-CM), the local invoices should be checked with the weighment advice received from the destination stations. In the case of Through traffic, the particulars of such invoices should be advised by forwarding Railway Accounts Office to the receiving Railway Accounts Office for similar linking with the result of weighment to be obtained from the destination stations unless the same is already indicated in the machine prepared abstract returned by the destination stations and checking the charges finally on the basis thereof.

**2309.** A complete check (including check of calculations) of "other charges" should be carried out on all invoices irrespective of their value. This will include the calculation of supplementary charge/surcharge, if any, leviable on "Other charges". The amount of "Other charges", after check, should, in the case of local traffic, be entered in the column for "Overcharge" on the invoice. In the case of Through Traffic, the amount of "Other charges", should be split between the originating railway and the destination railway. The amount of "Other charges" attributable to the originating (home) railway should be entered in the

"Overcharge" column on the invoice and the amount of "Other charges" attributable to the destination railway should be entered in the "Undercharge" column on the invoice. Amount of "Other charges" representing payments to Out/City Booking Agencies, etc., if they are to be disbursed by the home railway to the parties concerned, should also be allotted to the home railway. The "Other charges" at the receiving end should be allotted to the destination railway.

**2310.** When siding charges are calculated and collected on the basis of adding a certain distance to the distance between stations in lieu of a specific charge per wagon, the rate in the rate column of the invoice would include this charge and the freight inclusive of the siding charges will be shown in the 'Freight' column of such Railway Receipts.

**2311. Out/City Booking Agency Invoices.** The procedure prescribed in Paragraphs 2302 to 2310 is also applicable to Out/City Booking Agency invoices. In the case of these invoices, it should be seen in addition that :

- 1) the correct cartage charges are levied for the conveyance of goods between the station and the Out/City Booking Agency in accordance with the terms of the agreement with the Out/City Booking Agency;
- 2) no invoice 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 have been observed; and
- 4) the Out/City Booking Agency charges and the railway proportion have been distinctly shown on the invoice to facilitate the checking of the bills of the Out/City Booking Agent or preparation of the Out/City Booking Agency Division Sheet, as the case may be.

**2312. Check of Fodder Invoices.** In checking the invoices issued for fodder or forage traffic under the special rates (vide Paragraph 1468-CM), it should be seen that :

- 1) the invoice are covered by the certificates of competent authorities and issued only from or to the stations notified from time to time by the Railway Administrations concerned and not in the reverse direction;
- 2) the invoices have not been issued for fodder or forage re-booked from a station to which the special rates apply; and
- 3) the freight charges have been shown in the invoice at the special rates given in the Tariff.

**2313.** After checking of Invoices through the computer system, report regarding such fodder invoices issued during the month should be taken out from System The special credits taken by the stations in their Balance Sheets in respect of fodder invoices (vide Paragraph 1469-CM) relating to Local traffic and Through Outward Paid traffic should be checked with reference to the amounts appearing in the system reports as mentioned above.

In the case of Through Outward "To-Pay" traffic, lists of invoices showing all the relevant particulars as indicated above should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office to enable the latter to take necessary action to verify the special credits taken by the destination stations. Acknowledgement of such lists by the receiving Railway Accounts Office should be watched by the forwarding Railway Accounts Office.

2314. **Check of Fodder Statement.-** The fodder statements submitted by the stations (vide Paragraph 1469-CM) should be compared with system generated report (vide Paragraph 2313) in the case of Local traffic and through Outwards Paid traffic and with the list of invoices received from the forwarding Railway Accounts Office in the case of Through Inwards "To-Pay" traffic. Thereafter, a bill for the amount representing the difference between the freight due at the special rates and that actually recovered from the traders at the concession rates should be preferred against the State Government concerned.

2315. **Statement of Incorrect Invoices.-** From the data of invoices as received in Traffic Accounts Office from CRIS, report of outward traffic shall be compiled. The compiled data for all received invoices is processed on computerized system to work out and verify the correctness of calculated freight and to list out incorrect invoices i.e., invoices on which there is an overcharge (of any limit as prescribed from time to time) or there is undercharge. The Statement of Incorrect Invoices, is to be prepared in the following form:

**STATEMENT OF INCORRECT INVOICES**

Month	Station from	Station to	R.R. No.	Invoice No.	Rate	Total Station freight	Total Checked freight	Difference	
								Plus	Minus

A monthly statement, showing undercharges / overcharges (if any as prescribed above) detected at the time of checking of Invoices will be issued from checking section of TA Branch. The statement will be sent to TA office of receiving Railway as advised in paragraph 2316.

If an undercharge is detected or the error attributable to wrong application of weight condition, axle load restrictions, rationalized route, wrong classification, irregular concession, other charges etc an advice should be given to the forwarding station to avoid the incidence of further incorrect booking. The Error Sheet (as per paragraph 2317) should, however, be issued along with complete particulars of invoices for detected undercharges after verification, so that station may recover undercharges.

2316. A monthly statement, showing undercharges/overcharges (if any) detected at the time of checking of invoices will be issued from checking section of TA Branch for "Paid traffic.

In the case of Through traffic, the statements of Incorrect Invoices for undercharges on "Paid" traffic will be prepared separately for items for which (a) the forwarding railway is responsible for the collection of undercharges and (b) the destination railway is responsible for the collection of undercharges.

The Statements relating to "Undercharges" and "Overcharges" on "To-Pay" invoices and "Undercharges" on "Paid" invoices for the collection of which the destination railway is responsible, should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office not later than 15<sup>th</sup> of the following month and the related invoices, arranged in the serial order of the entries in the statements of undercharges, should be sent along with the statements. In the case of Statements of "Undercharges" and "Overcharges against invoices for which the destination railway is responsible in respect of any "Station to" should be grouped at one place. Similarly, for undercharges on "Paid" traffic for which the forwarding railway is responsible in respect of one "Station from" should be grouped together.

**2317.** A monthly statement, (paragraph 2316) showing undercharges / overcharges (if any) detected at the time of checking of invoices will be issued from checking section of TA Branch for both "Paid" and "To-Pay" traffic.

The items of undercharges appearing in the above Statement relating to *Local traffic* should be verified in the Accounts office with the Machine Prepared Abstracts returned by the destination stations to see if the undercharges have been accounted for therein. If not, or if the undercharge accounted for in the Machine prepared Abstracts is less than that appearing in the above Statement, Error Sheet, as due, should be issued against the station responsible after checking the accuracy of the undercharge with reference to the relevant Railway Receipt.

Similar action should be taken in the case of above Statement relating to Through traffic also except that no verification with the Machine prepared Abstracts would be necessary in respect of undercharges on Through Outward Paid traffic for the realization of which the forwarding railway is responsible and necessary debits should in such cases, be raised by the forwarding Railway Accounts Office against the forwarding Stations concerned after checking the accuracy of the undercharges with reference to the relevant Railway Receipt.

2318. When undercharges are detected by and recovered at the receiving stations in respect of prepaid traffic, these stations take debit for the undercharged amounts and account for such undercharges in the returns submitted to the Accounts Office. Particulars of such undercharges relating to Through traffic should be advised by the receiving Railway Accounts Office to the forwarding Railway Accounts Office to enable the latter to withdraw the debit, if any, raised in this connection against the forwarding stations. This procedure is applicable to cases in which undercharges are debitable against the forwarding stations in terms of Paragraph 1811-CM.

2319. In the case of Overcharges appearing in the' statement of undercharges & overcharges (statement of incorrect invoices as generated after checking of invoices in computerised system relating to Local traffic and Through Outward Paid traffic, Lists of Voluntary Refunds of Overcharges should be prepared by the Accounts Office in accordance with the procedure described in Paragraph 2401 and sent, after necessary check with the relevant invoices, to the Commercial Department after ensuring that no item is included in these lists for which an Overcharge sheet has already been certified or Refund List has been passed.

**2320. Outward Machine Prepared Abstract (MPA).**- On the basis of the computerized invoices available in system and feeding of data of manual RRs in the system, Monthly Outward Abstracts shall be

system generated , in the following form. Entries in respect of one "Station to" being grouped at one place.

Month	Station to	Station From	Via	Commodity Number	RR Number	Number of wagons
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>

Charged Weight	Actual Weight handled by		RR Freight		Overcharge	Undercharge
<i>8</i>	<i>9</i>		<i>10</i>		<i>11</i>	<i>12</i>
	Railway	Owner	Paid	To Pay		

The totals in the Machine Prepared Abstracts will be given for each "Station to" and page numbering will also be done on these Abstracts. The transactions for each "Station to" will be printed on separate sheets. The Machine Prepared Abstracts for Local traffic will be retrieved by the Accounts Office and destination stations concerned, by the 15<sup>th</sup> of the following month. In the case of through traffic, the Machine Prepared Abstracts shall be generated by the system separately for each destination railway and each Division on that railway. These should be extracted by each destination railway by the 11<sup>th</sup> of the following month..

**2321. Paid Statements** - Each and every Railway Receipt booked from each station will be listed in this statement generated by computerized system The total Paid' freight shown in the Paid Statement should be utilized in the Accounts Office for the check of debit in the Balance sheet under the head "Goods Outward Paid, Local/Through".

- (A) The name of the originating station, its code number and the month of issue will be printed at the top of the statement.
- (B) (1) Station to- Numerical Code.  
 (2) R.R. No.  
 (3) Invoice Index. No.  
 (4) Commodity code  
 (5) No. of wagons  
 (6) Station freight  
 (7) Calculated freight  
 (8) Actual weight  
 (9) Charged weight  
 (10) Indication to show the following details :

- a) Paid traffic
- b) Incorrect Invoice
- c) Consignment booked "Sender's weight accepted"
- d) Handled by owner/railway
- e) Consignment booked against credit notes

(C) Totals of the following fields:

- a) Station freight: paid/to-pay
- b) Calculated freight :paid/ separately
- c) actual weight
- d) Charged weight will be printed at the end of the statement

The total Paid' freight shown in the Paid Statement should be utilized in the Accounts Office for the check of debit in the Balance sheet under the head "Goods Outward Paid, Local/Through"

2322. The total actual weight handled by "Railway" and by "Owners" as appearing in the Paid Statement for each "Station from "should be used for checking Handling Bills at the originating end.

2323. In the computerised system the continuity verification detail should be fed in computerized system, so that the genuineness of RR stationery could be checked.

*Form. A. 2323*

**REGISTER SHOWING THE PRINTED MACHINE NUMBERS OF PAID INVOICE BOOKS SUPPLIED TO THE STATIONS AND ACCOUNTAL OF PAID INVOICES IN THE PAID STATEMENT**

Name of station.....

Paid invoice Books supplied to the station			Printed Machine numbers of Paid invoices issued each month						And so on
			Month		Month		Month		
Indent No. and date	Month of supply	Printed machine Nos. of Books	Commencing No.	Closing No.	Commencing No.	Closing No.	Commencing No.	Closing No.	

**2324. Apportionment of Through Goods Earnings.-** Apportionment of through goods earnings should be made on the following general principles:

- 1) The Zonal Railways performing terminal and transshipment operations should, in the first instance, be credited with the amount at the rates prescribed by Railway Board from time to time.

- 2) The residual freight earnings should be apportioned amongst the individual Zonal Railways on the basis of distance involved on the respective system ;
- 3) In cases where traffic originates or terminates at a joint station or junction or traffic is transhiped at the break of gauge transhipment point situated at a junction station, financial adjustment in earnings should be made separately, taking into account the total traffic dealt with at the joint stations (terminal or transhipment point) by calculating the credit/debit at the rate of terminal/transhipment charges levied on public traffic.

*Note. In cases of diversions, adjustment should be made so that the financial position of the Railway concerned is correctly represented.*

The actual apportionment of earnings will be made on the machines. The Machine Section will furnish to the Accounts Office a statement showing each railway's share on Through Outward "Paid" and "To-Pay" Goods traffic as also railway-wise share of "Other charges" creditable to each railway.

The net result due to each railway on Through Outward Goods traffic should be worked out by the Accounts Office on the basis of Apportionment statement by deducting freight "To-Pay" at each receiving railway from its share and by deducting "Paid" freight from the share due to the forwarding railway. In the case of cross traffic, the intermediate railway will get full share as worked out as no "Paid " or "To-Pay " freight is collected by the intermediate railway.

For apportionment, if actual carried route is different from booked route, actual carried route should be considered. In case, of traffic terminating in the month after the month of generation of invoice, necessary adjustment should be done in the apportionment results of the next month (terminating month of traffic) and net results worked out accordingly.

The net results as worked out above should be advised by each forwarding Railway Accounts Office, to the other Railway Accounts Offices concerned, so as to reach them by the end of the following month.

2325. Each Railway Accounts Office should extract, system generated statements showing the figures of total "Paid" freight, , total share of earnings including cross traffic, "other charges and net results, every month, to conduct periodical review of earnings.

**2326. Internal Check of Machine prepared Abstracts.-** The destination stations are required to compare the entries in the Local/Through Machine Prepared Abstracts obtained by them from computerized system and checked with those in the relevant Delivery Book as per procedure laid down in Paragraphs 2020 to 2033-CM and only in case of discrepancy detected at the station as a result of comparison between delivery book and MPA send one copy of the Machine Prepared Abstract to the Accounts Office along with the Goods Balance Sheet. . The changes made in the Local/Through Machine Prepared Abstracts by the destination stations as a result of this comparison should be checked completely with reference to the relevant records viz. Invoices, etc. available in the Accounts Office reference being made, where necessary, to the forwarding Railway Accounts Office in the case of through traffic. It should also be compared with reference to the copy of Machine Prepared Abstracts in the Accounts

Office. Appropriate action should be taken for any irregularities, recovery of under charges, etc. coming to notice as a result of this check.

2327. In the case of undercharges due to error in description and/or weight discovered by the stations as a result of check of invoices at destination, the stations are required to attach the original invoices or copies thereof, indicating full particulars of undercharges, to the Machine Prepared Abstract to be returned to the Accounts Office (Paragraph 2024-CM). The accuracy of the undercharges detected by the stations in all such cases should be checked by the Account Office with reference to the related Local /Through invoice.

**2328. Refund of Unclaimed Overcharges.-** The procedure for the refund of Overcharges amounting to Rs. 25 of more relating to Goods traffic has been laid down in Paragraphs 2401 and 2402.

**2329. Check of Overcharge Sheets.-** The procedure for the check of Overcharge Sheets relating to Public Claims and Clearance of Station Outstandings in connection with Goods traffic has been laid down in Paragraphs 2403 to 2409.

**2330. Check of Compensation Claims.-** The procedure for the check of Compensation claims relating to Goods traffic has been laid down in Paragraphs 2410 and 2411.

**2331. Check of Wharfage and Demurrage Returns.-** The totals of the 'Amount' column in all returns of wharfage charges (COM/W6) Revised and demurrage charges (COM/D-14 Revised) should be checked completely and it should be ensured that the amount accounted for therein agrees with the amount taken to debit in the Station Balance Sheet. Thereafter a complete check of not less than five percent returns should be made. The particular returns to be checked each month will be selected by the Accounts Officer. These returns should be checked to see that:

- 1) the return is complete in every respect as per columns provided;
- 2) the date given in the column "Goods available for delivery" is the date of unloading and not the date after deducting the free time allowance;
- 3) the "number of hours/days for which demurrage/wharfage is due" has been calculated in accordance with the Tariff Rules;
- 4) the "amount due" has been correctly charged in accordance with the rules in the Goods Tariff;
- 5) when wharfage and demurrage charges have been foregone, an authority signed by a competent officer of the Traffic Department is forthcoming and all conditions attaching to the remission of demurrage and wharfage have been fulfilled;
- 6) the "amount foregone agrees with the sanction of the competent authority and the "amount collected" is correct;
- 7) the charges are brought to account in the return for the month in which the consignment is delivered or otherwise disposed of and not in a subsequent month;
- 8) demurrage, wharfage or storage charges have been taken into account in respect of consignments transferred to the Lost Property Office; and

when any short charges or other irregularities are discovered, necessary error sheets should be issued against the stations concerned.

**2332. Check of Crane Charges.-** A statement of crane charges giving the information detailed in Paragraph 1530-CM is submitted by stations monthly when cranes are utilized to handle consignments required under Tariff rules to be loaded and unloaded by owners. This return should be checked to see that:

- 1) the charges have been levied in accordance with the rates prescribed in the Goods Tariff, and
- 2) when a crane has been brought from another station, haulage charges have been recovered for the distance from and to the station from which the crane has been brought. Haulage charges are recoverable even if the crane is not utilized after being brought from the other station.

**2333. Statement showing the use of Travelling Crane Charges.-** Stations at which travelling cranes are stabled are required to furnish to the Accounts Office a monthly statement in Form COM/C. 42 Revised showing movements of the cranes during the month. The accuracy of charges collected and accounted for by the stations using the cranes in their Statements of Crane charges (Paragraph 2332) should be checked with reference to this statement.

**2334. Check of Siding Statements.-** The haulage charges for wagons put into and taken out of a siding are not shown in invoices but station keep a record of all such wagons in the Register of Siding (COM/S.3 Revised). A copy of this Register is submitted monthly to the Accounts Office. When no wagon is placed on a siding, the station concerned is required to send a "Nil" Return. The copy of the Register sent by the station should be checked to see that:

- 1) the charges have been correctly calculated in accordance with the rates provided for in the agreement;
- 2) in cases where charges are leviable separately for the inward and the outward movement of the wagon, charges have been levied for each operation;
- 3) the rule regarding minimum charges, if any, prescribed in the agreement, has been observed;
- 4) in case of detention to wagons beyond the free time allowed for loading and unloading, demurrage charges have also been levied in accordance with the prescribed Tariff rates; and
- 5) the amount shown in the siding statement has been correctly taken to debit in the Station Balance Sheet for the month.

2335. When a siding, Container Terminal, Private Freight Terminal is used with the sanction of the General Manager or any other competent authority of the Railway, by a department, firm or merchant other than the one for whom it was originally constructed, it should be seen that stations concerned submit separate statements for each user and each statement should be checked in the Accounts Office in the usual manner as per paragraph 2334.

2336. A record of all siding charges recovered should be kept in a register provided for the purpose in the Accounts Office to examine, at the end of the year, the general position of the sidings as regards their being financially remunerative .

**2337. Check of Out/City Booking Agency Bills.** The procedure for the check of Out/City Booking Agency Bills has been laid down in Chapter XXV.

**2338. Check and Accounting of Terminal Tax.** The procedure for the check and accounting of Terminal Tax on Goods Traffic has been prescribed in Chapter XXVI.

2339. Various Master data like the distance master, rate table, commodity classification master, etc. maintained by CRIS should be updated after vetting by the Central Traffic Cell of Northern Railway. These should be validated jointly by Commercial and Accounts department 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.

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