

CHAPTER XXVII

CHECK OF STATION BALANCE SHEET

2701. **Station Balance Sheet.**-The Station Balance Sheets, which are prepared separately for Coaching and Goods transactions in the form prescribed for the purpose by each Railway Administration, are the 'personal accounts' of the Station Master.

2702. **Chart Showing the check of station balance sheet.**- The check of the Station Balance Sheet in the Accounts Office mainly consists in bringing the figures of the various traffic earnings into accord with the corresponding figures in the connected Returns in which the transactions have been initially brought to account and which are checked independently in the manner indicated in the previous chapters. Traffic receipts which are accounted for directly in the Station Balance Sheets without having been included in subsidiary Returns such as miscellaneous receipts, are checked with the original Cash Transmit Notes of Miscellaneous Receipts (COM/C.11 Revised) received daily in the Accounts Office in support of the debit entries. The main headings of the Balance Sheets and the Account documents and Returns with which these are checked are given in the charts below.

CHART SHOWING HOW STATION BALANCE SHEETS ARE CHECKED WITH ACCOUNTS DOCUMENTS AND RETURNS

(A) Coaching Balance Sheet

DEBITS

	Items in Balance Sheet		Returns or Accounts documents with which checked
1	Opening balance	1	Closing balance of the Balance Sheet for the previous month.
2	UTS – Monthly details of transactions in UTS Summery Statement (M-9)	2	Machine tabulation of total fares for Local traffic (Paragraph 2119).
3	Local Blank Paper tickets including Platform tickets, excess in booking, etc.,	3	Return of Local Blank Paper tickets (Appendix VII/C-CM).
4	Local Excess Fares	4	Local Excess Fare Return(COM/R.19 Revised).
5	Local luggage – Statement generated by PMS	5	Return of local luggage (COM/L.26 Revised).
6	Local animals and birds etc	6	Return of Local animals and birds etc. (COM./L.24 Revised).
7	Local Government passengers, baggage, etc.	7	Return of Local Government passengers, baggage, etc.(COM/P.21 Revised).
8	Local parcels outwards 'Paid'	8	Local outwards Paid parcels Cash Book(COM/C 4-A).
10	Local motor-cars, carriages and boats, etc. outwards 'Paid'	10	Local outwards motor-cars, carriages and boats, etc. Summaries.

11	Local motor-cars, carriages and boats etc inwards 'To-Pay' .	11	Local inwards motor-cars, carriages and boats, etc. Summaries.
12	Through passengers Ordinary-Printed tickets	12	Machine tabulation of total fares for Through traffic.
13	Through Blank Paper tickets	13	Return of Through Blank Paper tickets (Appendix VII/C-CM).
14	Through Excess fares	14	Through Excess Fare Return(COM/R.19 Revised).
15	Through luggage	15	Return of Through animals and birds etc. (COM/L,29 Revised).
16	Through animals and birds, etc.	16	Return of Through animals and birds, etc. (COM/L.27 and 28 Revised).
17	Through Government passengers, baggage etc.	17	Return of Through Government passenger, baggage, etc. (COM/P. 22 Revised).
18	Through parcels outwards 'Paid'	18	Through outwards Paid parcels Cash Book (COM/C.4B).
19	Through parcels inwards 'To-pay'	19	Through parcels inwards "To-Pay" Summaries (COM/P.8 and 9 Revised).
20	Through motor-cars, carriages and boats etc. Outward 'To-pay'	20	Through outwards motor-cars, carriages and boats, etc. Summaries.
21	Through motor-cars, carriages and boats etc. inward 'To-pay'	21	Through inwards motor-cars, carriages and boats, etc. Summaries.
22	Left luggage, demurrage and wharfage	22	Left Luggage, demurrage and wharfage return(COM/D.16 Revised)
23	Sundries	23	Cash Transmit Notes of Miscellaneous Receipts(COM/C.11 Revised).
24	Terminal tax	24	Statement of Terminal Tax (COM/T.5 Revised).
25	Error sheets and Disallowances	25	Register of Error sheets issued and list of errors.

CREDITS

	Items in Balance Sheet		Returns or Accounts documents with which checked
1	Cash	1	Cash Remittance Notes (COM/C. 9 Revised) as consolidated in the Cash Register (A, 2721)
2	Vouchers	2	Original vouchers as consolidated in the Vouchers Register (Paragraph 2728).
3	Special credits	3	Special credits:-

	<ul style="list-style-type: none"> a. Overcharge Sheets b. Re-booking c. Credits authorized by the Accounts Office d. Refunds allowed at the time of delivery of Parcels. e. Freight, demurrage, wharfage or storage charges on consignments transferred to Lost Property Office., f. Way-Bills twice accounted for g. Special recoveries 		<ul style="list-style-type: none"> a) Checked Overcharge Sheets (COM/0.7 Revised). b) Inward 'To-Pay Parcels Abstracts and Summaries. c) Credit Advice Notes (A. 2811). d) Checked lists of Refunds (COM/R.12 Revised) e) Lost Property Office Statement (Appendix XXII/A-CM). f) Inwards 'To-Pay abstracts and summaries in the case of inwards 'To-Pay' traffic and outwards 'Paid, parcels Cash Book in the case of outwards 'Paid' traffic g) Statement of recoveries (COM/R.II Revised).
4	Closing balance	4	Outstanding lists (COM/).6 Revised).

(b) Goods Balance Sheet –

DEBITS

	Items in Balance Sheet		Returns or Accounts documents with which checked
1	Opening balance	1	Closing balance of Balance Sheet for the previous month.
2	Local Goods Money Coal outwards 'Paid'	2	Local goods/money coal Paid statement.
3	Through Goods/Money Coal outwards 'Paid'	4	Through Goods/Money Coal Paid statement.
4	Stamped Indemnity Bonds	6	Schedule of stamped Indemnity Bonds.
5	Siding charges	7	Statement of Siding charges (COM/S. 3).
6	Crane charges	8	Statement of Crane charges (COM/C.41 Revised).
7	Demurrage and Wharfage, etc. charges.	9	Returns of Demurrage/Wharfage charges (COM/D.14 Revised and COM/W.6 Revised)
8	Error Sheets and disallowances	10	Register of Error Sheets issued and list of errors.
9	Terminal Tax	11	Statement of Terminal Tax (Com/T.5 Revised).

CREDITS

	Items in Balance Sheet		Returns or Accounts documents with which checked
1	Cash	1	Cash remittance notes (Com/C.9 revised) as consolidated in the cash register (A 2721)
2	Vouchers	2	Original vouchers as consolidated in the Vouchers Register (Paragraph 2728)
3	Special Credits	3	Special Credits.
3a	Overcharge	3a	Checked overcharge sheets (COM/0 7 revised).
3b	Re-booking	3b	Machine statement of invoices bearing Code No.6 and statement of 'Paid-on' charges complied in the Accounts Office.
3c	Credit authorized by Accounts Office.	3c	Credit Advice Notes (A. 2811).
3d	Refunds allowed at the time of delivery of goods.	3d	Check lists of Refunds 9COM/Rs12 Revised).
3e	Freight, demurrage, Wharfage or storage charges on consignments transferred to lost property office	3e	Machine statement of invoices bearing Code No.6 and statement of 'Paid-on' charges complied in the Accounts Office.
3f	Invoices twice accounted for	3f	Machine prepared Abstracts returned by destination stations for 'To-Pay' traffic and Paid statement for 'Paid traffic'.
3g	Special recoveris	3g	Statement of recoveries (COM/R.11 Revised
3h	Closing balance	3h	Outstanding lists (COM/O. 6 Revised).

2703. Stations are required to send, monthly, to the Accounts Office, their Coaching and Goods Balance Sheets even though there has been no transaction during the month. If either of these Balance Sheets is not received from any station in time, an Approximate Balance Sheet should be prepared in the Accounts Office in the manner indicated in paragraph 2751.

2704. The Coaching and Goods Balance Sheets should, on receipt, be examined to see that they are signed by the Station Master or Goods Supervisor and that all the enclosures necessary for their check have been correctly received.

2705. Check of Opening Balance.- The station opening balance should be compared with the station closing balance shown in the Balance Sheet for the previous month. If there is any difference, it should be noted in the "List of Errors" (Columns 13 to 15 of the Balance Sheet) for investigation. A reference should be made to the station which will probably result in a corrected copy of either the previous or the current months Balance Sheet being received. The figures in respect of which any alteration is made in

the corrected copy should be rechecked with the connected Returns. If the alteration involves corrections in the figures of Returns already received, the corrected copy of the Returns should be called for and checked before any adjustment is made.

2706. The checked closing balance for the previous month which consists of the station closing balance and the outstandings added by the Accounts Office upto the previous month should be brought forward and posted in the Balance Sheet on the debit side in the column provided for the purpose under the heading To be filled in by Accounts Office.

2707. Check of Local/Through Traffic Returns with Balance Sheet.- The original station figures of fares and freight of the various Local/Through Traffic Returns should be compared with the corresponding figures in the Balance Sheet. If the amount of the Return is more than that accounted for in the Balance Sheet, the difference should be noted in the debit column of the "List of Errors" (Column 14) and debited to the station. If however, the amount in the Return is less than that of the Balance Sheet, it would imply that a part of the Return is missing. Such differences should be entered in the Register of Missing Returns maintained for the purpose and the part returns called for from the station for being subjected to necessary checks. In the case of PRS and UTS transactions, the Balance sheet amount should be compared with the amount shown in relevant statements and clarification called for, from the station for any excess accountal in the Balance sheet. In case of less accountal, necessary debit should be raised.

In the case of Local/Through Outwards Goods/Money Coal 'Paid' traffic, the total 'Paid' amount shown for the Forwarding Station in the Paid Statement received in the Accounts Office from Machine Section should be utilized to check the correctness of debit taken in the Balance Sheet under the head 'Goods/Money Coal Outwards Paid'. In case of difference between the two figures, necessary investigation should be made by the Accounts Office both in regard to 'Less in Paid Statement' and 'Excess in Paid statement' and suitable action taken to ensure that the Paid amount has been correctly accounted for by the station in the Balance Sheet.

2708. If a complete Return is not received from the station and the amount accounted for in the Balance Sheet is not susceptible of check, the amount should be similarly entered in the Register of Missing Returns to enable a watch being kept over the check of the Return, when received, with the Balance Sheet.

2709. The checked amount of the fares, and freight of the several local/Through Traffic Returns checked to the extent possible should be entered in the Balance Sheet on the debit side in the columns provided for the purpose under the heading "To be filled in by Accounts Office". The difference between the figures shown in the Balance Sheet and the figures of the checked relevant returns should be posted in the Debit or Credit Columns of the "List of Errors"

2710. Cash Transmit Notes of Miscellaneous Receipts. -All miscellaneous cash receipts including remittances by Departmental Officers are accounted for by Stations through Cash Transmit Notes of Miscellaneous Receipts (COM/C. 11 Revised) in which full particulars of the receipts are given to admit of their being checked and credited to the proper heads of account. The Cash Transmit Notes of Miscellaneous Receipts will be received daily from the stations along with the Cash Remittance Note

(COM/C. 9 Revised) for the day on which the Miscellaneous cash has been collected at the station and when there is no such Cash, the word 'Nil' should be indicated in the space provided for the purpose in the Cash Remittance Note. In the case of remittances by Departmental Officers, the foils of the Miscellaneous Receipts Transmit Notes will also accompany the Cash Remittance Note. In the computerized environment, the breakup of details of remittance are extracted through UTS data. Further, the details are sent by stations on monthly basis through Sundry Earnings returns along with original documents.

2711. The amount of each Cash Transmit Note of Miscellaneous Receipts should be compared with the corresponding amount as accounted for in the monthly statement submitted in this respect along with the Balance Sheet, difference, if any, being dealt with in the manner indicated in paragraph 2707. The total amount in this statement should then be checked with the debit on this account in the Balance Sheet.

2712. The Amount of each Cash Transmit Note of Miscellaneous Receipts should be credited to the proper head of account in accordance with the particulars given therein. Items creditable to expenditure heads should be adjusted through a Journal Entry of Transfers between Traffic and General Books, Form A. 2712. These forms should be prepared in carbon duplicate. One copy supported by the Cash Transmit Notes of Miscellaneous Receipts and the Miscellaneous Cash Transmit Note, if any, should be sent to the Booking Section of the Accounts Office for adjustment, the other being retained for record. Full Particulars of the receipts should be given in the Journal Entries to admit of their being credited to the appropriate expenditure head.

Form A. 2712

Journal entry of transfers between Traffic and General Books for the month of20...

Cr./Dr.

Dr./CR.

Credits/Debits to expenditure Heads of Account	Debits/Credits to Traffic Accounts					
	Further Division of Credits/Debits					
	Brief Particulars	Amount	Goods		Coaching	
Accounts office Balance Sheet			Misce-llaneous	Accounts office Balance Sheet	Misce-llaneous	

2713. In order to obviate the necessity of preparing the Journal Entries mentioned in the previous paragraph, the Accounts Officer may, at his discretion, employ a system under which the adjustment of receipts creditable to expenditure heads is effected through the Cash Book instead of through "Transfers". For this purpose, Cash Transmit Notes of Miscellaneous Receipts received from stations along with the

Cash Remittance Notes should be examined daily. Those creditable to expenditure heads should be listed and their total shown separately in the Traffic Cash Check Sheets (A. 1943) to admit of their being posted in the General Cash Book to the credit of the appropriate expenditure head instead of Traffic Account. In the Station Balance Sheets, the amount of all such Cash Transmit Notes of Miscellaneous Receipts should be excluded from the figures "To be filled by Accounts Office" both on the debit and credit sides. The amounts accounted for in the miscellaneous head by stations are segregated as "Traffic" and "Non-Traffic". The Non-Traffic earnings are transmitted to the divisions concerned by Divisional Accounts Transfer Certificate.

2714. **Check of Special Debits.**- Special debits in Station Balance Sheets are generally in respect of (i) Error Sheets (A. 2802), (ii) Disallowances by the Cashier, (iii) Collection on behalf of other stations and (v) other miscellaneous items, if any.

2715. The special debits on account of Error Sheets and disallowances should be linked with the List of Errors and the Register of Error Sheets issued (A-2808). It should be seen that in respect of such Error Sheets, as have not been adjusted or admitted, adequate reasons have been given in the List of Outstanding.

2716. The collections on behalf of other stations should be checked with the credits taken by those stations.

2717. **Credits on account of "Cash".**- Stations remit their daily collections either to the Railway Cash Office, through E-Payment, RTGS/NEFT modes or Government Treasury or Bank. In all cases, a Cash Remittance Note (COM./C. 9 Revised), in two foils, is submitted by stations daily to the Cash Office.

2718. The procedure followed in the Cash Office for dealing with station remittances is given in Chapter XIX. As stated therein, the correct amount with which each station is credited, is entered in both the second and third foils of the Cash Remittance Note and the latter, signed by the Cashier and Cash Witness, is returned by the Cash Office to the station. It is on the authority of this acknowledgement that the stations take credit in their Balance Sheets, disallowances, if any, being either made good by them or shown as outstandings.

2719. The "second" foils of the Cash Remittance Notes will be sent daily by the Cash Office to the Traffic Accounts Office along with the Traffic Cash Check Sheet. The latter will show the total amount of Cash acknowledged to have been received from each station and the grand total of Cash received from all stations and remitted by the Cashier into the Treasury/Bank.

2720. It should be seen that a Cash Remittance Note has been received from each station and Out/City Booking Agency. In cases in which Goods Offices at certain stations are authorized to remit their collections separately, it should be seen that a separate Cash Remittance Note is received from each such office also. If the Cash Remittance Note of any station, Out/City Booking Agency or office is missing, the fact should be recorded in a manuscript register and advised to the Cash Office to enable it to send the original, if left behind, or to call for copy from the station concerned. The receipt of such missing Cash Remittance Notes should be watched.

2721. The 'cash' as acknowledged by the Cashier in the Cash Remittance Notes should be posted daily in a Cash Register in Form A-2721, the "Coaching" and "Goods" cash of each station being posted separately. For the sake of convenience, the Register may be kept in parts (one part for each week or such period as prescribed by each railway). The object of this Register is to provide figures, in totals, for the ready check of Balance Sheets.

Form A.2721

CASH REGISTER FOR THE MONTH OF

S. No.	Station	1 st		2 nd		and so on	Total	
1	Coaching	Rs.	P.	Rs.	P.		Rs.	P.
2	Goods							
	Total							

2722. The entries in the Cash Register for each day should be totaled and the total verified with the Traffic Cash Check Sheets. For this purpose, it will be found convenient to maintain the Cash Registers by sections of line corresponding to the sections in which the Traffic Cash Check Sheets are prepared.

2723. The postings of cash receipts in the Cash Register made from day to day should first be summarized to arrive at the weekly/periodically and monthly totals.

2724. The cash acknowledged by the Cashier after the third of the month following that to which it relates should be posted on separate sheets and totaled separately to provide figures for 'Cash in Transit' for reconciliation of balances in the Traffic Books with those in the General Books. These figures should be included in the 'Cash' for the month to which it relates and not in which it is received in the Cash Office.

2725. The credit taken by stations under the head 'Cash' in the Balance Sheet should be checked with the monthly totals as shown in the Cash Register. If the figures agree, no further comparison need be made, it being assumed that the total cash for which credit has been taken by the stations has been received and remitted into the Treasury/Bank. If, however, the figures do not agree, a detailed comparison of the daily entries should be made till the difference is located, when the Cash Remittance Note of the date should be referred to. Excess credits taken by the stations in the Balance Sheet under the head 'Cash' should be acted in the 'List of Errors' as debits against the stations.

2726. Excess acknowledgements of 'cash' by the Cashier should be credited to Sundry Other Earnings on the debit side of the Balance Sheet. They will be refunded later, if claimed, provided the title of the claimant to the excess 'cash' is established.

2727. Check of Credits on account of 'Vouchers'.- The Vouchers (Credit Notes, Warrants, Pay Orders, Telegraph Messages to which postage stamps have been affixed, Messenger Hire Receipts, etc.) will be received daily alongwith the Cash Remittance Note (COM./C. 9 Revised) and should, on receipt, be examined to see that they are in order and that the aggregate of all the 'Vouchers' (Coaching or Goods, as the case may be) agrees with the corresponding amount shown in the 'Vouchers' column of the Cash Remittance Note. The vouchers should be sorted to separate each kind of vouchers, the Credit Notes and Warrants being further sorted into 'Local' and 'Through', and separately for each department. The vouchers should then be posted in a manuscript Voucher Register (Paragraph 2727). The object of this Register is to consolidate the amounts of each kind of vouchers for the check of Balance Sheets and also to facilitate the tally of Carriage Bills rendered in their connection to the departments concerned. The form of the register is left to the discretion of the Accounts Officer.

2728. The total amount for which credit is taken in the Balance Sheet under the head 'Vouchers' (including Pay Orders) should be verified with the total in the Voucher Register, differences, if any, being traced with the help of the Cash Remittance Notes and the vouchers concerned. Excess credits for 'Vouchers' should be dealt with in the same way as those for 'Cash' (Paragraph 2725).

Any excess voucher acknowledged by the Cashier, if not taken to account by the station concerned, should be placed to the debit as well as the credit of the station in the 'List of Errors' and a reference made to the station which will probably bring it to account in a subsequent month. The Balance Sheet checker should then see that both the debit and credit entries are cleared, the former against the amount billed for and the latter against the amount for which credit is taken.

2729. The credit for Warrants, and Credit Notes should be afforded in the Station Balance Sheets on the basis of their station figures, differences, if any, between the station and checked (billed for) figures being adjusted in the Traffic Book in the manner indicated in (paragraph 3213).

2730. **Station Pay Orders.**- The appropriation of traffic receipts for departmental expenditure is governed by the rules laid down in Paragraph 1904 & 1905. All Pay Orders received from stations should be checked with reference to these rules. It should also be seen that:

- 1) the Pay Order is signed by an officer authorised to sign it;
- 2) where the sanction of the competent authority is necessary, the fact of the sanction having been obtained is recorded;
- 3) it is cashed within the available dates and at the station to which it is addressed;
- 4) it bears the dated acknowledgement of the payee, and in the case of payment made to a person, other than the payee, the latter's authority for payment to his agent is endorsed or attached to it;
- 5) receipt stamps, where necessary, are affixed;
- 6) the head of account chargeable is given; and
- 7) full particulars of the transaction giving rise to the issue of the Pay Order are recorded.

2731. In the case of Pay Orders involving refunds of fares or freight, it should be seen that an overcharge sheet (COM./O. 7 Revised) duly certified by the Accounts Officer, where necessary (Paragraph 2403), is forthcoming. This rule does not apply to pay orders issued by the Claims Officer on the authority of Lists of overcharges of Rs. 2000/- and above supplied by the Accounts Office (Paragraph 2401). In the latter case, it will be sufficient to link the pay orders with the lists (Local or Through, as the case may be), suitable remarks being given on the list to guard against refund being granted more than once.

2732. The amount of each Pay Order should be debited to the head of account chargeable. Those chargeable to expenditure heads should be adjusted through the Journal Entry of Transfers between Traffic and General Books (A-2712).

2733. When, due to insufficiency of funds or otherwise, a Pay Order chargeable to goods earnings is cashed from 'coaching' receipts or *vice versa*, the amount thereof should be transferred from the 'coaching' to the 'goods' Balance Sheet or *vice versa* to admit of its being debited to the proper head of earnings. Such transfers should be carried out by operating upon the head 'cash'.

Alternatively such transfers may be carried out through a transfer Register in which will be recorded all such items, and their monthly total will be adjusted through Traffic Book.

2734. All Officers authorized to issue Pay Orders will send monthly to the Accounts Office, lists of Pay Orders issued them. These lists should be used to verify the genuineness of the Pay Orders cashed from station earnings. In the case of Pay Orders issued by the Accounts Office itself, the counterfoils will serve the purpose.

2735. Special Credits.- The special credits taken by stations in the Balance Sheets fall under two main categories, *viz.*, (i) those advised by the Accounts Office and (ii) those taken independently by stations. The former should be checked with the authority quoted in each case. The latter should be admitted or objected to according to the circumstances in each case. If disallowed, they should be entered in the debit column of the 'List of Errors to form part of the outstandings against stations and should be carried forward from month to month till the credit is admitted. The following paragraphs describe some of the more important items of special credits.

2736. Credits on Account of Certified Overcharge Sheets.- Errors in Way-Bills and Invoices, other than those representing under or overcharges in freight, are mainly rectified through Overcharge Sheets relating to station outstanding (COM./O. 7 Revised) which are certified either by the responsible Traffic Officer or by the station against whom the debit does not lie. Overcharge Sheets pertaining to local/through traffic are checked in the manner indicated in paragraphs 2407 to 2409. The credits should be allowed to the station on the basis of checked figures, by debiting the amount to the head of account chargeable as shown in the 'enfacement' on the Overcharge Sheet. Those chargeable to expenditure heads should be adjusted through the Journal Entry of Transfers between Traffic and, General Books (A-2712).

2737. Credits authorized by the Accounts Office.- These should be checked with the original Credit Advice Notes (A-2811) received in support of the credit entries.

2738. Credits on account of short collections recovered at other stations.- When short collections are noticed, the Station Masters of booking stations advise the destination or other stations to recover the amount from the party concerned. If the recovery is effected, the station making the recovery accounts for the amount as a special debit in the Balance Sheet (Paragraph 2714), the booking station being informed to enable the necessary credit being taken. These credits should, if the recovery is effected at a home railway station, be linked with the special debit in the Balance Sheet of that station where a suitable remark should be given and credit allowed. If the collecting station happens to be a station on another railway, a debit for the amount due should be raised against that railway.

2739. Credits on account of refunds allowed at the time of delivery of goods or parcels are entered in the List of Refunds (COM/R. 12 Revised). The credit should be allowed only for the amount found correct, the balance, if any, being debited to the station concerned.

2740. Credits for freight on consignments transferred to the Lost Property Office.- Credits relating to parcels traffic should be verified with the Statement (Appendix XXII/A-CM) received monthly from the Lost Property Office. Credits relating to Goods traffic should be verified with the Machine Statement of Invoices bearing Code No. 6 and List of 'Paid-on' charges compiled in the Accounts Office. Suitable remarks should be given against the entries in the relevant Statements/Lists.

2741. Credits for Invoices/Way Bills twice accounted for.- Credits for Local/Through Parcels Way-Bills twice accounted for should be verified with the Outwards Paid Parcels Cash Book in the case of 'Paid' traffic in which the Way-Bills are said to have been twice accounted for, appropriate remarks being recorded in the relevant Returns.

For Goods Traffic only.

In the case of Local/Through invoices, credits for 'Paid' invoices should be verified with the Paid Statement received from Machine section and those for 'To-Pay' invoices with the Machine prepared Abstracts returned by the destination station, appropriate remarks being given against the relevant entry in the Paid Statement/Machine prepared Abstracts.

2742. Credits for Invoices issued in connection with consignments delivered short of destination.- When consignments are delivered short of destination, the Station Master of the booking station on being advised of the fact issues a fresh invoice to the correct destination (Paragraph 1863-CM). The station at which the outstanding is created clears the same by taking special credit in the Balance Sheet sending certified overcharge sheet (COM/0.7 Revised) to the Accounts Office in support of the special credit. Such overcharge sheets should be checked in accordance with the procedure prescribed in Paragraphs 2407 to 2409. Further, in the case of consignments booked 'To-Pay' there will be two accountals at the station delivering the consignment short of destination-one at the time of delivery and the other on receipt of the fresh invoice. The outstanding thus created at the station will be cleared by taking special credit which should be admitted in the Accounts Office after verification of the two accountals.

In the case of parcels delivered short of destination, no special credit is taken by the stations as no fresh Way-Bill is required to be issued, the delivery of the parcel being effected on the Guards Way-Bills accompanying the consignments.

2743. Credits for undercharges deducted from Pay Bills.- These credits should be verified with the copies of Statements of Recoveries (COM/R. 11 Revised) showing the amount actually deducted from Pay Bills and credited to Traffic Account.

2744. Credits for charges due on consignments or Fodder.- These credits should be verified in accordance with the procedure laid down in Paragraph 2313 and linked with the amounts billed for against the State Government vide Paragraph 2314.

2745. Closing Balance.- The station closing balance should be checked with the outstandings detailed either in Part I on the reverse of the Balance Sheet or in separate 'list of Outstandings' (COM/0.6), attached to the Balance Sheet.

2746. Unadjusted items outstanding in the previous month's Balance Sheet should be brought on to the Balance Sheet for the current month and entered in the 'List of Errors' discrepancies noticed or disallowances made by the Accounts Office during the course of internal check of station accounts, which are entered in the 'List of Errors' should be added to the station closing balance. Finally, the total of the checked closing balance should be struck and posted in the column provided for the purpose. Therefore, the closing balance amount should reflect sum of :

- 1) Closing balance shown by the station.
- 2) Debits advised through balance advice not accounted by stations minus credit advised through balance advice.

2747. The figures posted on the debit and credit sides of the Balance Sheet including opening and closing balances under the heading "To be filled in by Accounts Office", should be totaled and the total debits tallied with the total credits.

2748. Check of Lists of Outstandings- (COM/0.6). The following procedure should be observed for the check of 'Lists of Outstandings':

- 1) The 'Lists of Outstandings' should contain details of all outstanding items except those pertaining to the month to which the Balance Sheets, relate.
- 2) The items included in the Lists should be checked in the Accounts Office by comparison with the previous month's Lists and with the record of current debits.
- 3) The totals of the Lists should be checked and compared with the closing balance of the Balance Sheets.
- 4) The statements showing items outstanding for six months and over should be sent to the Traffic authorities with a view to arrange for their early clearance.

- 5) All outstandings should be either under admitted debits or disputed debits or miscellaneous debits such as saleable publications. Staff responsible for admitted debits and reason for disputed debits should be furnished by station in the outstanding list.

2749. It is necessary, with a view to prevent the accumulation of Outstandings, that the Lists should be carefully examined in the Accounts Office. Explanation should be forthcoming in the Lists, of the steps taken to clear old Outstandings. It should be seen that reference is given to the correspondence with the Divisional Railway Manager in connection therewith and, if it is considered that additional steps towards clearance are necessary, the Divisional Railway Manager and, if necessary, the Chief Commercial Manager should be addressed direct by the Accounts Officer. In connection with the examination of the items in the outstanding lists, it should be seen that Error Sheets, advices of short remittances, base coin memoranda, etc., are invariably taken to account immediately on receipt by the station of the Advice of Internal Check (A.2751) irrespective of the fact whether relevant Error Sheet/C.R. Note has been received at the station or not and that, in the case of admitted debits which are not promptly made good, the names of the members of the station staff responsible for their clearance are noted, against the items, in order that steps may be taken to recover the amount from the Pay -Bills.

2750. **Approximate Balance Sheet.**- When a Balance Sheet is not received from a station before the close of accounts for a month, an Approximate Balance Sheet should be prepared in the Accounts Office. The opening balance should be the closing balance of the Balance Sheet for the previous month. The figures of returns and other documents received in the Accounts Office should be posted on the debit side. The figures for 'Cash' and 'Vouchers' should be taken from the Cash and Voucher Registers (A. 2722 and 2728) and posted on the credit side. The totals of the debit and credit sides should then be cast and balanced any difference between the two being posted in the 'List of Errors' in the debit and credit column, as the case may be. On receipt of the original Balance Sheet from the station, the entries therein should be compared with those in the Approximate Balance Sheet, the difference, if any, being adjusted in the Balance Sheet in hand.

2751. **Advice of Internal Check.**- After the check of a Station Balance Sheet is completed an Advice of Internal Check should be prepared in Form A. 2751, separately for coaching and goods traffic, and sent to the station concerned. The Advice compares the closing balance, as shown by the stations, with that arrived at by the Accounts Office as a result of the check of the various account documents and Returns. The difference between the two balances should be supported by details working up to it.

Form A. 2751

ADVICE OF INTERNAL CHECK RELATING TO THE COACHING/GOODS BALANCE SHEET OFSTATION FOR THE MONTH ENDED.....20.....

Particular	Dr.		Cr.	
	Rs.	P.	Rs.	P.
Balance at the end of the month as per Station Balance Sheet				
Balance at the end of the month as altered by the Accounts office				
Differences				
Vide.....				

*Here detail the Error Sheet, etc. previously advised, or give details working up to the difference.

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For **Financial Adviser and Chief Accounts Officer**

2752. All debits raised by the Accounts Office or disallowances by the Cashier, as also other discrepancies noticed in the accounts of the station, should be recorded in the Advice in sufficient detail to enable the station to take action for the clearance. Items for the clearance of which the Accounts Office is responsible should be grouped and shown as “Accounts to Adjust”.

2753. Balance Sheets of Out/City Booking Agencies and Lost Property Office.- The procedure for the check of Balance Sheets of Out/City Booking Agencies and Lost Property Office is similar to that laid down in the previous paragraphs for the stations, except that admitted debits not paid in by the Out/City Booking Agents within a reasonable time should be recovered from their dues. It should also be seen that the outstandings in the Balance Sheet at any one time do not exceed the security deposited by the Out/City Booking Agent for the purpose. If they do, the excess of the outstandings over the security deposit should be recovered from the dues of the Out/City Booking Agent. If the increase in outstandings is of a permanent nature, the steps for the enhancement of the security should be taken.

2754. Change of Balance Sheet Checkers.- The clerks who check the Coaching and Goods Station Balance Sheets should be changed periodically. This applies particularly to those checking the Balance Sheets of Headquarters stations and of other stations having suburban connections with the Headquarters.

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