

Note- (a) A copy of the explanation sent to the Chief Commercial Manager, Out standings Branch or to the Financial Adviser and Chief Accounts Officer must be written on the back of the second copy of the Error Sheet which is to be filed at the station for subsequent reference.

(b) If the debit be against a subordinate who has been transferred to another station, a report giving full particulars should be sent at once to the Divisional Superintendent concerned with a view to realization.

(c) A copy of the explanation sent to the Chief Commercial Manager, Outstanding Branch or to the financial adviser and chief Accounts Officer must be written on the back of the second copy of the Error Sheet which is to be filed at the station for subsequent reference.

Dated

for Financial Adviser and Chief Accounts Officer

(REVERSE)

(to be filled in by Stations)

Particulars of each item, whether admitted or objected

1.
2.
3.
4.
5.
6.

2803. Undercharges upto the limit prescribed by the Railway Board in individual items of Coaching and Goods (including Money Coal) earnings may not be debited against stations unless they present special features such as undercharges arising from failure to recover minimum freight, fares, etc. Any tendency on the part of the station staff to take undue advantage of this concession should be prevented. For this purpose, all such undercharges should be entered in a Register which should be reviewed monthly by the Accounts Officer.

(2) Except in special circumstances and in case of errors detected by the Inspectors of Station Accounts and the Officials of the Audit Department, no debit will, ordinarily, be raised against stations more than six months after the month of accountal of transaction in station returns.

(3) If any document is not susceptible of check for want of any information from the station staff or traffic authorities and the required information has been called for within six months limit but the station staff or the Traffic authorities have failed to supply the information in time and if on receipt of the information, it is found that an undercharge exists in the transaction, such an undercharge will not be considered as time-barred even if period of six months from the month of accountal has elapsed. The undercharge so detected should be debited against the station with the approval of the Accounts Officer quoting reference to the correspondence with the station staff/Traffic authorities on the Error Sheets.

(4) An undercharge coming to notice after the expiry of the time-limit referred to above for which debits could not be raised due to the negligence of the Accounts Office, should be recorded in a Register, which

should be put up to the Accounts Officer every month. Such undercharges should be dropped without bringing the same to account, suitable action being taken against the staff at fault in the accounts Office.

2804. Full particulars of the transaction giving rise to the debit should be given in the Error Sheet, the reasons for the debit being clearly stated in the column provided for the purpose.

2805. With a view to avoiding issue of unnecessary Error Sheets against the stations, it should be ensured before the issue of an Error Sheet that the undercharge is correctly due and recoverable from the station.

2806. All Errors Sheets for undercharges in fares and freight for amounts above Rs. 100 and 10 percent of those above Rs.50 but not exceeding Rs.100 should be checked personally by an Accounts Officer, before they are issued to stations. If he has any doubt about the correctness of the charge, he should consult the officer of the Traffic/Commercial Department, who deals with such cases and the Error Sheet should only be issued if the latter agrees to its correctness. In the case of disagreement, the matter should be referred to the Heads or Deputy Heads of the Department for a final decision.

2807. The Error Sheets should be signed by the Section Officers (Accounts) or as may be directed by the Financial Adviser and Chief Accounts Officer.

2808. **Register of Error Sheets.-** The Error Sheets should before, issue, be entered in a Register (A-2808) and numbered with reference to their entry therein. One or more registers may be used for the purpose, but suitable code letters indicating the various kinds of traffic in connection with which the Error Sheets are issued, should be prefixed before the number to distinguished one set of Error Sheets from the other.

Form A-2808

Register of Error Sheets issued against the Stations for the month-----20-----

S.No	Name of station	No. of Error Sheet	Amount of under charge				Amount with drawn		Reference to Case No.	Remarks
			Up to 10	Above Rs. 10 but not exceeding Rs.50	Above Rs. 50 but not exceeding Rs.100	Above Rs.100	Month	Amount		
1	2	3	4	5	6	7	8	9	10	11

2809. **Disposal of Error Sheets at the Station.-** Every debit raised by the Accounts Office against a station, whether arising from error in charging fares or freight or due to wrong accounting in the accounts documents and returns, is payable by the person through whose fault it has been incurred. On receipt of an Error Sheet at the station, the Station Master examines it and if the debit is admitted, the Station Master first take it account in his books and then fills in the name and designation of the official responsible on

one of the foils of the Error Sheet (called the trefoil) stating also when the debit will be paid or whether it should be deducted from the pay bill of the person responsible. If the debit is objected to, the grounds of objection are fully and clearly stated on the trefoil. After this is done, the trefoil is returned by the Station Master to the Accounts Office, where a separate Outstandings Branch of the Commercial Department is instituted, to that Branch.

2810. **Outstandings Branch.-** The function of the Outstandings Branch of the Commercial Department, where one exists, is to act as a liaison between the station staff and the Accounts Office. The Error Sheets (Paragraph 2802) will be scrutinized by this Branch. If a debit is to be withdrawn, the Account Office will be addressed on the subject. If, however, the debit holds good, the action necessary for the recovery of the debit from the pay bill of the staff responsible is initiated. Ordinarily, the full amount of the debit is recovered, but where there are extenuating circumstances, the whole or a part thereof is written off by a duly authorized Traffic Officer, the Accounts Office being advised.

2811. **Credit Advice Note.-** The objection by the Station Mater to the debit, whether received direct from the station or through the Outstanding Branch, should be examined and if the debit is found to be incorrect, it should be withdrawn and a Credit Advice Note issued to the station in Form A-2811 to enable the station to take credit in the Balance Sheet. These advices should be issued only for such Error Sheets as have been taken to account by stations and are outstanding in station accounts, a suitable remark being given against the item in the Outstandings List (COM./O.6). Reference to the Credit Advice Note should also be given against the connected entry in the Register of Error Sheets (Paragraph 2808). If, however, the debit is found to be in order, the station or the Outstandings Branch, as the case may be, should be informed to enable the necessary recovery being made from the pay bill of the staff responsible.

Form A.2811

CREDIT ADVICE NOTE

No.....
The Station Master

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The undernoted debit has been withdrawn. Please take credit in the Balance Sheet on the authority of this Credit Advice Note, submitting it, in original, in support of the credit entry.

Error Sheet		Ticket/Way-Bill/Railway Receipt		Station from or To	Amount withdrawn		Remarks
No.	Date	No.	Date		Rs.	p.	

Dated.....

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For Financial Adviser and Chief Accounts Officer

2812. Where Error Sheets are adjusted through Overcharge Sheets (COM/O.7 Revised) the debits need not be withdrawn. In such cases, the Station Master should be asked to take credit in the Balance Sheet on the authority of the Overcharge Sheet certified either by the station against whom the debit does not lie or by the competent Traffic Officer.

