

## CHAPTER NO. XXX

### CHECK OF HANDLING BILLS

3001. **Handling Agencies.** - The different agencies by which goods are handled at stations in paragraph 2302 of the Indian Railway Commercial Manual II. When the handling is done by the contractors including Labour Co-operatives or Station Masters, their bills are received in the Accounts Office in Form XXIII/B-CM through the Divisional Commercial Superintendents, duly countersigned by the latter.

3002. **Examination of Handling Bills on receipt.** - The bills should, on receipt, be examined to see that:

- 1) They are in favor of persons authorized to do the loading and unloading work;
- 2) an agreement has been duly executed and has been accepted on behalf of the Railway by a competent authority and that the security mentioned in the agreement has been deposited with the railway;
- 3) they have been signed by the parties concerned;
- 4) the name of the station and the month to which the bills pertain are clearly shown;
- 5) the statement, if any, said to accompany the bills have been received; and
- 6) they are not time –barred.

3003. **Check of Handling Bills.** - The handling bills should be checked with reference to the documents mentioned below:-

Goods Outwards-Local/Through	Local/Through paid statement.
Goods Inwards-Local/Through	local/Through machine prepared Abstracts returned by the destination station after the corrections, if any made by the stations in the weight columns have been checked by the Accounts Office.
Parcels Outwards 'Paid' Local/Through	local/Through Outwards Paid parcels Cash Book.
Parcels Outwards 'To-Pay' Local/Through	General Summaries of Local/Through Out-wards 'To-Pay' parcels after the same are checked with the Abstracts in respect of weight handled.
Parcels Inward 'Paid' Local/Through	Guards foils of Paid Parcels Way-Bills and showing particulars of Inwards Paid Parcels submitted by the destination station Paragraph 2323-CM)
Parcel Inwards 'To-Pay' Local/Through	Checked General summaries of Local/Through Inwards 'To-Pay' Parcels.
Luggage Outwards	Local/Through luggage Outwards Abstracts.

Local/Through

Luggage Inwards-Local/Through

Owner's foils/Guard's of luggage tickets and Statements submitted by the receiving stations in the form Appendix XXIII/DCM(Paragraph 2323-CM)

In checking the handling bills, it should be seen that no work already claimed and paid for has again been claimed. Special care should be taken in checking the "Statement of goods not lifted by contractors" appended to each bill. It should be seen that the following items have been correctly included in this statement and deducted from the bill to arrive at the net weight payable:

- 1) The weight of all goods shown in the column "Handled by owner" in the checked summaries etc;
- 2) the weight of goods handled by mills, private firms, etc. where, under special arrangements, such parties are permitted to do the loading of their consignments at their sidings or at stations;
- 3) the weight of Road Van Traffic, i.e. 'smalls' handled by Railway Porters/Hamals;
- 4) the weight of goods in respect of which Invoices/Parcels Way-bills have been twice issued/accounted for and subsequently adjusted by means of overcharge sheets or otherwise;
- 5) the weight of goods which have not reached destination though the relevant Invoices/Parcels Way-bills;
- 6) the weight of goods withdrawn at the forwarding station after dispatch of the Invoice/Parcels Way-Bills;
- 7) the weight of goods for which refund overcharge sheets on account of errors in weight have been issued;
- 8) where more than one agency handles the goods at the station, the weight handled by such other agencies ; and
- 9) the weight of goods handled departmentally with the help of cranes and paid for at cooly rate.

3004. A record of rates sanctioned by the competent authority or provided in the agreement of the handling of goods at different stations by contractors including Labour Co-operatives or Station Masters should be kept in the Accounts Office in a suitable form for purposes of reference. It should be checked that the bill has been prepared at the rates sanctioned for the station and the amount claimed is correct. Where special rates have been agreed to for handling heavy packages and minerals, it should be seen that the details of weight so charged for have been given in the bill.

3005. To supplement the check exercised in the Accounts Office, The TIA should conduct a test check of the handling bills of the more important stations) to be selected by rotation). They should see that the weights of all consignments which have not actually been handled are deducted as distinct items, full particulars being quoted of the overcharge sheet, refund list or special credit in the balance sheet, as the case may require. The statement of non-lifted goods should, after check, be returned with the inspection report to the Accounts Officer for necessary action. In case of disallowance, the inspector should note down the names of the station staff from whose dues the excess payments have to be recovered.

3006. **Check of Transhipment Bills** (a) Bills are also received in the Accounts Office for handling work come in connection with the transhipment of goods at junctions, the transfer of goods from sick into sound wagons and the adjustment of loads of wagons enroute to be printed in italics and the checking of contents of wagons whose seals have been broken, etc. such bills should be scrutinized to see that:

- 1) they are countersigned by the Divisional Railway Manager concerned;
- 2) where sanctioned rates are in force, special higher rates have not been allowed for the services;
- 3) the work for which payment is claimed is not such as is covered by a lump sum or other payment allowed to the same or another contractor at the stations concerned; and
- 4) there is a fair evidence of such work having been done.