

Government of India
Ministry of Railways
(Railway Board)

RBA. No. 15 /2009

No.2007/ACII/ 45/1

Dated 3.3.2009.

- 1.General Manager/ FA&CAOs etc. (As per standard list I).
- 2.All attached officers/ subordinate offices (As per standard list II)

Sub: Accountal of Railway Material Consignments.

Please refer to Board's letter of even no. dated 26.2.2007 on the above subject. These instructions envisage that Railway Material Consignment carried in General Service wagons shall be treated as revenue traffic and freight charges thereon shall be credited to goods earnings instead of reduction in working expenses as envisaged under Para 3417 of Indian Railway Code for Accounts Department , Part II. Necessary amendments in this regard have been incorporated in Manual of Statistical instructions Vol.I vide Board's letters no.2007/Stat-I/7/I/MSI-I dated 2.6.08 and 2004/Stat-I/7/II/Manual Pt I dated 2.6.08 under which correction Slip No 3 and 4 respectively have been issued.

It has been decided to incorporate the above changes in the Paras 3314, 3415 and 1317 of Indian Railway Code for Accounts Department Part II as per ACS.NO enclosed.

These instructions are effective from 15.12.06.

Please acknowledge receipt and ensure compliance.



(S.N. Mathur)
Director Finance (CCA)
Railway Board.

Copy to:

1. Dy C&AG of India (Railways) Room No. 224, Rail Bhawan, New Delhi (with 45 spare copies)
2. AC I (Comp), AC III (6 Copies) ACIV, Code revision. Accounts Inspection, Accounts Appropriation, Finance (Budget).

Advance Correction Slip No.

Indian Railway Code for Accounts Department Part –II (Revised Edition - 1985)

Modify Para 3414 - Adjustment of Carriage Bills as under:

Para 3414-

- (1) The amount of carriage bills on account of freight charges for carriage of railway material and stores carried in general service wagon should be reflected in the account of the spending department and credited to earnings under Abstract Y – Goods earnings, Minor head 200, General Merchandise.
- (2) The amount of carriage bills on account of freight charges for carriage of railway materials and stores carried in departmental wagons should be reflected in the account of the spending departments but instead of being credited to 'Earnings' should be booked as receipts in the Abstract 'K'.

Para 3415-

On receipt of the carriage bills from the Traffic Accounts Branch, the General Accounts Branch should prepare a journal slip crediting the amount of freight charges to 'Goods earnings' or 'Revenue Abstract-K under the detailed Head K 691-693 – Freight on Railway coal/ diesel and stores..... Receipts', debiting the various Branches or Divisions concerned through the head 'Transfer Divisional' as the case may be. Thereafter transfer certificates should be prepared and sent to Accounts Office of the spending department concerned duly supported by carriage bills for acceptance.

Note: If on a Railway, the Traffic Accounts Office function as a separate accounting Unit, the procedure laid down in this para may be suitably modified.

Para 3417- In case of through traffic, the amount creditable to other railways as per Division Sheet should be intimated by the Traffic Accounts Branch of the receiving Railway to its General Accounts Branch, who should minus credit Abstract Y or Abstract K, as the case may be, to the extent credit is due to the other Railway (s), crediting "Transfer Railways" and send an advice of Transfer credit to the other Railways (s). This head 'Transfer Railways' should be cleared on receipt of Advice of transfer debit from the other Railway (s). The latter should credit the amount to the Abstract Y or K 691- 693, as the case may be.

Note: If on a Railway, the Traffic Accounts Office function as a separate accounting Unit, the procedure laid down in this para may be suitably modified.

The above changes are already effective from 15.12.06.

(Authority: Board's letter no. 2006 /ACII/45/1 dated .2. 2009)