

Government of India (Bharat Sarkar)
Ministry of Railways (Rail Mantralaya)
Railway Board.

No. 99/TG-V/21/13

New Delhi/3-9-2000.

**The General Managers,
All Zonal Railways**

Commercial Circular No. 54 of 2000.

Sub:- Remittance of cash collected by TTEs and its correct accountal

It has come to the notice of Board that the procedure prescribed in the Commercial Manual, Traffic Accounts Code Part II & instructions circulated vide Board's letter No. 88/AC-II/45/7 dated 5-9-1988 for preparation of EFTs, remittance of cash, submission of returns & check of the returns are not being strictly followed by the concerned staff. Some of the often repeated irregularities are as under:-

- (i) Non use of double sided carbon papers while preparing EFTs.
- (ii) Overwriting, erasing or making illegible entries in EFTs
- (iii) Delay in submission of returns by TTEs
- (iv) Non intimation to the serial number of books issued to TTEs by CTIs to Traffic Accounts Office.
- (v) Non monitoring of timely submission/returns of completed books from the TTEs by CTIs.
- (vi) Issue of more than two books to a TTE at one time.
- (vii) Non remittance of cash in time by TTEs.
- (viii) Non compliance of the procedure of remittance of government cash by TTEs
- (ix) Non use of three foiled Money receipt by the Booking Clerks collecting cash from TTEs.
- (x) Non awareness of staff about the nominated stations for depositing the cash.. Often they are depositing the same at their convenience
- (xi) Non stamping of money receipts and EFT books by Stations
- (xii) Non use of double-sided carbon by Booking Clerks for issuing money receipts
- (xiii) Non availability of requisite stationery to Ticket Checking staff.
- (xiv) Non uniformity in TTE return forms over Indian Railways.

To ensure prompt & correct accountal of EFTs and remittance of cash, the procedure prescribed in the following paragraph should be followed strictly:-

1. Action by TTE

- (a) He/She will draw EFT books only from the nominated CTI.
- (b) He/She will, at the time of drawing an EFT book, check the numbering of the book duly stamped on each foil and certify the correctness thereof on the cover of the EFT book.
- (c) He/She will prepare legible EFTs, using double sided carbon. No overwriting will be permitted on EFTs. Instead, such EFT should be cancelled and fresh one should be issued.
- (d) He/She will remit cash only at his nominated HQ station unless permitted to deposit it at one more nominated station.
- (e) TTEs will give Cash Remittance Memo (Annexure A) in duplicate, under acknowledgement, to the Booking clerk indicating the specific numbers of EFTs used, amount and total thereof. Booking Clerk will paste this memo at the back of record foil of the money receipt issued. The TTE will paste the money receipt and memo at the back of the last foil of the EFT used where MR is issued in duplicate.

However where two foiled MR is issued, the Booking Clerk will mention the details of money receipt and the amount deposited at the back of the last record foil of EFT and put clear & legible Station Stamp with his signatures in full & date.

- (f) The TTE will not keep more than one local and one foreign EFT book at a time. He/She may however draw the third book only if 5 or more blank foils are left in the previous book.
- (g) He/She will obtain money receipt from the booking clerk in duplicate and will also obtain an endorsement on the last EFT issued, showing the amount deposited, Money receipt no. and Station stamp.
- (h) He/She will submit his monthly returns in duplicate latest by 7th of the following month, to the CTI comprising of the following statements:-
 - (i) Accounts copies of the EFTs.
 - (ii) Accounts copies of the Money Receipts.
 - (iii) Summary of EFTs i.e. Excess fare ticket return.
 - (iv) Summary of money receipt.
- (i) He/She will in case of loss of an EFT book, lodge a report with the nearest GRP post simultaneously reporting it to CTI quoting FIR number.
- (j) He/She will return the EFT books to CTI as & when it is consumed. He/She should also return the used/unused EFT books in case of transfer, suspension, proceeding on leave for a period of more than 15 days.

2. Action by Booking Clerk

- (a) The Booking Clerk will maintain a list of TTEs authorised to deposit cash at his station.
- (b) He/She will prepare money receipt in triplicate, handing over two copies to the TTE. However where MRs have only two foils, it will be prepared in duplicate and one copy will be handed over to the TTE, till the three foiled MR are supplied.
- (c) The Booking Clerk will acknowledge one copy of Cash Remittance Memo given by TTE and paste the other one at the back of record foil of MR issued.
- (d) He/She will endorse on the last page of the EFT book pertaining to the remittance showing the amount collected and Money Receipt No. and put clear and legible Station stamp with his signatures in full & date.

3. Records to be kept by CTI

- (a) He/She will keep proper account of blank EFT books received and keep them in safe custody.
- (b) He/She will maintain TTE-wise register showing serial number of EFT book issued and received back with dates thereof.
- (c) He/She will keep the EFT books returned by the TTEs, for 3 years serially arranged under safe custody.
- (d) If any debit is out-standing against TTE, concerning any EFT book, the particular EFT book shall be kept under safe custody beyond 3 years, till the debit is cleared.

4. Checks to be exercised by CTI

- (a) He will check whether the TTEs, and the Booking Clerk have taken action, maintain records & submitted returns and statements prescribed under 1 & 2 above.
- (b) He will check that TTE returns contain all the four items of 1 (h) above have been submitted by the TTE failing to which he will not issue a fresh EFT book and will not certify the TTE's TA bill for the month.
- (c) He will compare the total amount shown in the summary of the money receipts with the total shown in the summary of the EFTs and in case of discrepancy will get it reconciled before forwarding the returns to Accounts.
- (d) He will after exercising the checks as per items (b) & (c) above, forward one copy of the TTE return to Accounts & retain the second as record copy.
- (e) He will enquire into case of loss of EFT book if any, reported by TTE and submit his report to Accounts within 7 days to avoid misuse of lost EFT.

- (f) He will issue one local and one foreign EFT book at a time to TTE & will not issue a third book unless the previous one is returned. However a third book may be issued if 5 or more blank foils are left in the previous book.

5. Statement to be submitted by CTI to Sr.DCM/DCM

- (a) He will prepare a monthly statement in triplicate showing the names of TTEs who have not submitted returns in time or who have not deposited the used EFT books during the last month. One copy will be sent to Sr.DCM and the second to Accounts.
- (b) He will prepare a monthly statement in triplicate of the EFT books received from the printing press or received on loan in unavoidable circumstances. One copy will be sent to Sr.DCM and second to Accounts.
- (c) He will prepare monthly statement in triplicate showing the names of TTEs having outstanding. One copy will be sent to Sr.DCM and the second copy to Accounts and one copy will be retained as record copy.
- (d) He will prepare monthly statement in triplicate showing the names of TTEs joined/relieved in the last month at his HQ indicating the new place of posting or from where they have joined sending one copy to Divisional Office, one to the nominated station collecting cash and one to Accounts.
- (e) He will prepare a quarterly statement in duplicate of TTEs working under him retaining one copy as record and forward the other to Accounts.

6. Action by DRM Office.

- (a) It will maintain CTI-wise register showing the dates of receipt of TTE monthly returns with the name of TTEs whose returns have not been received.
- (b) It will forward the TTEs monthly returns as also the TTE wise statement received from the CTI as per 5(a) above, to the Traffic Accounts Office per bearer who will obtain acknowledgement and seal of the Traffic Accounts Office showing the date of delivery.
- (c) Proper action will be taken against defaulting staff who fail to deposit the returns in time or delay in submitting the used EFT books. A Headquarter-wise list of outstanding list of defaulting staff will be prepared for the information of Senior Officers
- (d) It will initiate DAR/recovery proceedings on receipt of CTI's report on loss of any EFT book by a TTE and arrange to publish the same in the Gazette. Such recoveries be completed in shortest possible time.

7. Checks to be exercised by TIAs.

- (a) He will check whether the TTEs, CTIs and Booking Clerks have taken action, maintained records and submitted returns and statements prescribed under point 1 to 5 above.
- (b) He will check, for the day the check is exercised, the amounts shown in the record foils of EFTs with the amount shown in the record copy of summary of EFTs submitted with the monthly returns.
- (c) He will check, for the day the check is exercised, the amount shown in the record foils of EFTs with the amount shown in the money receipts pasted in the EFT books.
- (d) He will check from the CTI register that the completed EFT books having been received by CTI and are kept under safe custody.

8. Action by Traffic Accounts Office.

- (a) It will check the continuity of the serial number of EFTs from the Accounts Foil of the EFTs received with TTEs monthly returns.
- (b) It will check if the returns have been received in time.
- (c) It will check the serial number of the EFT books shown in the TTEs monthly returns with the dispatch advise of the Blank EFT books received from Printing Press. The check should also include accountal of complete supply from Printing Press by the CTI.
- (d) It will check the totals of the amount collected against each EFT book with the totals of amounts remitted under the Money Receipts.
- (e) It will check TTE-wise remittances in a month shown in the TTE monthly returns with the amount shown in the Station Balance sheet.
- (f) It will check the EFTs for selected days for which checks are exercised, correctness of the route, number of passengers and the fare shown therein.
- (g) It will exercise necessary checks as provided for in the Code for the Accounts Department.
- (h) It will raise debits against the station for unaccounted EFTs at II class fare rates for the farthest station on the Railways in case of Local EFT and the farthest junction with the Railway in case of Foreign EFTs.

CCMs may ensure that strict supervision of TTEs is carried out & strong punitive measure be taken as a deterrent whenever any lapse is detected.

FA&CAOs may ensure proper follow-up of TIA's reports on deficiency in the system and that there is no arrear in internal check of TTEs returns.

Please acknowledge receipt

DA:- as above.

(Anjali Goyal)
Director Finance(CCA)
Railway Board.

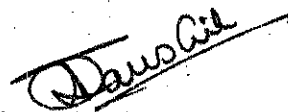


(Dr. P.K. Goel)
Executive Director(Passenger Marketing)
Railway Board

No. 99/TG-5/21/13

New Delhi dt. 13-9-2000.

- Copy to:- (1) FA&CAOs/All Zonal Railways
(2) ADAI(Railways) with 140 spares



For Financial Commissioner/Railways

Copy to AM(C), AM(F), AM(B), EDTR, EDF(C), Accounts-II, Fin(Comml) & FE-II
Branches, Railway Board.

Annexure A

Appendix V/C

CASH REMITTANCE MEMO.

Station Master/Record

No. _____

Date _____

To,

The Station Master

Please transmit to the Chief Cashier the sum of Rs. _____ (in words) tendered herewith at _____ (time) after arrival by train No. _____ being Railway dues collected on _____ (date) under local EFT No. _____ to _____ and through EFT No. _____ to _____.

Amount collected towards:-

Fare	_____
Excess Charges	_____
Unbooked luggage	_____
Total	_____
Headquarter	_____

(Signature of Travelling
Ticket Examiner/Ticket Collector)

(Name of TTE/TC)

