In pursuance of Budget Pronouncement 2015-16, theme based internal audit function started on IR wherein various zonal railways have been assigned with topic to prepare a report for improvement in the system over their zones in particular and IR in general. Accordingly, Internal Audit Report regarding night allowance/incentive in goods sheds has been prepared by SECR, ER, ECOR & SER. Following actionable points for Zonal Railways have been suggested:

- Before notifying goods sheds for round the clock working, it must be ensured that proper light facility, approach road, stacking area, and other infrastructure are developed.
- At goods sheds where it is noticed that there is congestion, proper planning should be done so that rakes are received in even flow as per the infrastructure available (nos. of lines) at a good shed.
- Before allowing the benefit of night incentive, it should be ensured that the rake is placed for loading/unloading immediately after arrival so that the free time does not extend beyond 22 hrs.
- The time interval between arrival and placement of rakes to be minimized. This will not only prevent night incentive allowances but will also reduce terminal detention and hence improve wagon availability. Periodic check and review to be done by concerned officers.
- Goods shed dealing with loading of loose and bulk commodity should ideally be covered under Round the Clock working category. Further, Goods Shed dealing with loading of Concrete Sleepers should also be declared as 24 hour working Goods Shed.

In this regard, reference is invited to Corrigendum No.15 to Rates Master Circular/Demurrage-Wharfage-Waiver/2016/0 dt.04.01.2021 wherein power to introduce ‘round-the-clock working’ at railway terminals has been delegated from GMs to DRMs. As per the guidelines, DRM may introduce the ‘round-the-clock working’ on case to case basis after analyzing traffic handled at railway terminal and possible improvement in wagon-turn-round. DRMs may analyze and introduce ‘round the clock working’ at Goods Sheds (including those notified as CRTs) having suitable traffic potential. DRMs may ensure basic facilities like drinking water, toilet, resting, wharf, sufficient lighting, approach road and other required facilities in Goods Sheds while introducing round the clock working. Goods sheds giving higher volume of traffic and revenue may be taken up on priority basis so as to optimize expenditure.