Guidelines for filling data in Accrual Impact Sheet

Accrual Impact Sheet depicts the areas having accrual impact on financial statements. To prepare the financial statements on accrual basis of Railways, it is necessary to capture all the required information/data having accrual impact, so that the effect of the same may be captured in the accrual based financial statements. Accrual impact sheet is categorized into following two parts:

a. Assets; and
b. Liabilities.

a. **Assets**: Apart from the Fixed Assets Register, following further information is also required to prepare financial statements :

i. **Details of Investments (CA-1)**

Investments: Investments are assets held by an enterprise for earning income by way of dividends, interest, and rentals, for capital appreciation, or for other benefits to the investing enterprise. Assets held as stock-in-trade are not 'investments'. For Indian Railways, investment includes Equity Capital investment made in Railway's PSUs and SPVs.

It is pertinent to note that Project Advances will not be considered as Investments. So, detail of project advance will not be collected in this format. However, such advance will be covered in CA-3, i.e., Miscellaneous Advances.

a. **Source of Information:** Details of all investments made by Zonal Railways is available in Block Account and Statement No. 11 of concerned Zonal Railway and same can be obtained therefrom.
b. **Custodian of Data:** Books Section at Head Quarter.
c. **Data Collection Format:** Details are to be collected in Form CA-1 named, 'Details of Investments'.

ii. **Details of Advances to Employees (CA-2)**

An advance refers to any sum paid which is recoverable in cash or in kind. For example, any amount paid to supplier for supply of material. Indian Railways provides following types of advances to its employees:

- Car Advance;
- Scooter Advance/Motor Advance;
- House Building Advance (HBA);
- Computer Advance;
- TA Advance;
- Salary Advance; and
- Festival Advance, etc.

Further, some of these advances are given from the Civil Grants as received from Ministry of Finance (MoF) and do not have any financial implication on the Railway financials. Such advances will not form part of financial statements of Zonal Railway as liability.
However, any advance given by Railway to its employees from own funds will form part of financial statements and detail of such advance is to be collected in this format.

a. **Source of Information**: Information of advances given to employee from own fund will be obtained from the Head Quarter of Zonal Railway.
b. **Custodian of Data:** Book section may be approached for this information.
c. **Data Collection Format:** Details are to be collected in Form CA-2 named, 'Details of Advances to Employees'.

iii. **Details of Miscellaneous Advances (CA-3)**

It refers to any advance given to anyone except employees. For instance, advance given to contractors, project advance from relevant plan heads (without operating MAC) under demand 16, Fabrication Advance, etc. In some cases, payment is made to suppliers only on proof of dispatch. Any such amount will also form part of advance and will be shown as advance in the financial statements.

a. **Source of Information:** Details of the same may be fetched from Head Quarter. However, if any advance is given to contractors and suppliers, details of such advances will be obtained from Division/Workshop/Units.
b. **Custodian of Data**: Book section at Division/Workshop/Unit is responsible for providing such details.
c. **Data Collection Format:** Details are to be collected in Form CA-3 named, 'Details of Miscellaneous Advances other than employees'.

iv. **Details of Earnest Money Deposit (EMD) and Security Deposits paid by Railway (CA-4)**

It denotes the amount of EMD and security deposits 'Deposited by Railway with Other Entities'. Primarily, IR does not provide any EMD and security deposit to others. However, there may be some cases where security deposit is given to obtain a new electric connection or telephone connection. Any such deposit will be covered here. Further it may be noted that details of security/EMD received by Railway from Contractors and Suppliers and the details of the same will be collected in prescribed format, i.e., CL-12.For instance, security deposit given to electricity department to obtain new connection.

a. **Source of Information:** Presently, no such details are maintained by Division/Workshop/Zonal Railways because any such amount given as security is charged to expenditure at the time of payment. So this information is difficult to capture. To capture this data past records are needed to be analysed.
b. **Custodian of Data:** Concerned Officials of Department at each Division and Workshop are responsible for details of such security deposits.
c. **Data Collection Format:** Details are to be collected in Form CA-4 named, 'Details of EMD and Security Deposits'.

v. **Transfer Certificate (TC) Debit and Transfer Certificate (TC) Credit (CA-5 and CA-6)**

It denotes the amount of transfer transactions among various Zones/ Production Units of Indian Railways. This may be on account of expenditure, earning, etc. Such transactions take place through E-recon. Following points may also be kept in mind:

- Effect of all transactions between various accounting units (Divisions and Workshops, etc.) of a Zonal Railway becomes Nil at Zonal Railway (Head Quarter); and
- Effect of transactions between various Zonal Railways becomes Nil at Indian Railway level (Railway Board).

Further, it may be noted that no information is required to be collected in respect of transfer transactions for the purpose of Opening Balance Sheet.

a. **Source of Information:** Information of transfer transactions that take place within that financial year is required to prepare financial statements, which are available in **Final Account Current of March** and same can be obtained from there.
b. **Custodian of Data:** Book Section of Head Quarter may be approached for this information.
c. **Data Collection Format:** Details are to be collected in Form CA-5 and CA-6 respectively.

vi. **Details of Demand Recoverable (CA-7)**

Demand Recoverable represents the amount of bill raised for recovery of income like licence Fee, Building rent, etc., but the payment is not received. There may be some instances where income is due but the bill is not raised. Any such amount will also become the part of Demand Recoverable. Presently, the amount of Demand Recoverable (to the extent of bills raised) is included in Traffic Suspense.

a. **Source of Information:** Details are to be provided from the 'Bills Recoverable Registers' maintained at Divisions/Workshop.
b. **Custodian of Data:** These details are available with Traffic Accounts Office (TAO).
c. **Data Collection Format:** Details are to be collected in Form CA-7 named, 'Details of Demand Recoverable'.

vii. **Details of Bank Balances (CA-8)**

Primarily, a Zonal Railway does not have any bank balance. Each Railway maintains Government Deposit and Drawing Accounts with RBI, i.e., Civil Head 8675 'Deposit with RBI' for banking transactions. At the year-end, CGA transfers this balance to Civil Head 8999 'Cash Balances' by nullifying Civil Head 8675, i.e., Deposit with RBI. Further, following amount is shown as Saving Account with Government in Appropriation Account of Zonal Railway:

a. Pension Fund
b. Depreciation Reserve Fund (DRF) and
c. Provident Fund

Following will also form part of bank balances:

- Remittance into Bank (RIB): Zonal Railway operates this head at the time of depositing cash or cheque into bank. Balance in this account denotes the amount of cash/cheque deposited but not credited into account;
- Cheques and Bill: At the time of making any payment this head is operated. Balance in this head denotes cheques issued but not presented for payment.

a. Sources of Information: Information is to be taken from Appropriation Account of Zonal Railway.
b. Custodian of Data: Book Section.
c. Data collection Format: Details are to be collected in Form CA-8 named, 'Details of Bank Balances'.

viii. **Details of Cash and Cash Equivalents (CA-9)**

Cash comprises cash in hand and demand deposits (Reserve Bank deposits which are retained as treasury bills) while Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. Cash and Cash equivalent represents the amount of cash available with the entity and determines the liquidity position.

a. **Sources of Information -Head Quarter./Division:** Information is to be taken from Account Current of Zonal Railway for whole Zonal Railway.
b. **Custodian of Data:** Concerned Officials of Book Section at Head Quarter
c. **Collection Format:** Details are to be collected in Form CA-9 named, 'Details of Cash and Equivalent'.

ix. **Inventory (CA-10)**

Inventories are assets:

- *In the form of materials or supplies to be consumed in the production process;*
- *In the form of materials or supplies to be consumed or distributed in the rendering of services;*
- *Held for sale or distribution in the ordinary course of operations; or*
- *In the process of production for sale or distribution.*

In Railway, inventories are classified into following categories:

- ❖ Stock Items: Stock items refer to items which are in nature of day-to-day consumables.
- ❖ Non-stock items: Non-stock items refer to those items which are not-stock items.

Following points should be given special attention while capturing the data of inventories:

- ***Presently, any material purchased for Track Renewable purpose is directly charged to final head which either may be a revenue head or a plan head. Any inventory lying on this account should be accounted carefully as any capital work which is not completed till year end is required to be shown as Capital Work-in-Progress. It must be ensured that there should not be duplication of inventory, i.e., if cost of any unconsumed material is already included in the amount of CWIP then same will not be included in the amount of inventories;***
- ***Inventory of scrap material is to be shown separately to the extent it is not included in store suspense;***
- ***The balance of Workshop Manufacturing Suspense (WMS) is treated as work-in-progress and will be classified as Inventories. Further, it is pertinent to note that any balance lying in WMS in the production units which are exclusively engaged in production of Coach/Loco/Wagons will be considered as Capital Work-in-Progress (CWIP) and same cannot be shown as inventories; and***
- ***There is no threshold limit for inventories, so care and due diligence is to be taken while capturing this data. Alternatively, ABC analysis can also be done, i.e., all items having significant value should be captured fully while low value consumable items like soaps, cotton waster, etc., may be ignored.***

a. **Sources of Information-HQ/Division:** Inventories of Stock items may be taken from appropriation accounts of Zonal Railways, i.e., **Store Suspense**. However, detail of material at site and Inventories of non-stock item is to be obtained from Divisions/Workshops/Units.
b. **Custodian of Data:** Data is to be taken from Concerned Officials with Executive Departments, i.e., custodian or concerned Senior Section Engineers (SSEs).
c. **Data Collection Format:** Details are to be collected in Form CA-10 named, 'Details of Inventory/Closing Stock'.

x. **Diesel Stock in Railway Diesel Installations (RDIs) (CA-10A)**

RDI stands from Railway Diesel Installation which is primarily a fuelling point for Locomotives. There are several RDIs in every Zonal Railway that maintain fuel stock.

a. Sources of Information: Closing inventory of fuel lying in all RDIs is available in Head Quarter of Zonal Railway and same may be obtained from there.
b. Custodian of Data: Mechanical Department at Head Quarter.
c. Data Collection Format: Details are to be collected in Form CA-10A named, 'Details of Diesel at Railway Diesel Installation (RDI)'.

xi. **Details of Imprest (CA-11)**

Imprest is a permanent advance given to employees to meet out petty expenditure. It is revolving in nature. It will form part of cash and cash equivalents.

a. **Sources of Information:** Closing and Opening balance of Imprest is available in Account Current. It may be obtained from every Division/Workshop separately; alternatively, it may be obtained from the account current of Zonal Railway.
b. **Data In charge:** Book Section
c. **Data Collection Format:** Details are to be collected in Form CA-11 named, 'Details of Imprest'.

xii. **Receivable from State Government, Central Government (CA-12)**

Receivables are an asset designation applicable to all debts or other monetary obligations owed to an entity by its debtors or customers. Receivables are reported in the Financial Statements, and they include all debts owed to the entity, even if the debts are not currently due. Long-term receivables, which do not become due for a significant length of time, are recorded as long-term assets in the Financial Statements. However,

short-term receivables are considered part of an entity's Current Assets. This format will cover receivable from:

- Pay & Accounts Office (P&AO);
- Accountant General (AG);
- A state or Central PSU viz. Tourism Corporations etc
- Postal and Telegram Department (P&T); and
- Defence Department, etc.

a. **Sources of Information:** Information will be taken from Appropriation Account of Zonal Railways. Alternatively, it may also be obtained from Traffic Account Office at Zonal Head Quarter.
b. **Custodian of Data:** Book Section and Traffic Account Office at Head Quarter.
c. **Data Collection Format:** Details are to be collected in Form CA-12 named, 'Details of Receivables'.

xiii. **Details of Foreign Service Contribution (FSC) (CA-13)**

Employees of Indian Railways also work on deputation in other Government Departments of Railway PSUs. Further, in some cases, IR personnel are also deputed on Railway sidings. Any amount receivable on account of salary of such employees is considered as FSC receivable.

a. **Sources of Information:** Details are to be extracted from Registers maintained at Employee Gazetted (EG) Section of each Division/Workshop.
b. **Custodian of Data:** Divisional Personal Officer (DPO) is responsible for the recovery of FSC charges while engineering section is responsible for the recovery of siding charges. Therefore this data can be extracted from this section.
c. **Data Collection Format:** Details are to be collected in Form CA-13 named, 'Details of Foreign service contribution'.

xiv. **Advances against State Railways Provident Fund** (**CA-14**)

As per Statutory Railway Provident Fund Rules, all employees after a continuous service of one year are eligible to subscribe to the SRPF Fund. Further, withdrawals from SRPF may be of two types, one is temporary and the other is permanent. However, any permanent withdrawals can be made from the fund only after completing 15 years of service, otherwise only temporary withdrawal is allowed. This is recoverable in nature and recovered from the salary.

a. **Sources of Information:** Provident Fund Ledger. However, consolidated amount of this advance for whole Zonal Railway may be fetched from CRIS.
b. **Custodian of Data:** Concerned Officials of Provident Fund Section at Divisions/Workshops/Units are responsible to provide this data.
c. **Data Collection Format:** Details are to be collected in Form CA-14 named, 'Details of Advances against Statutory Railways Provident Fund (SRPF)'.

xv. **Warranty Charges (CA-15)**

In some cases, the cost of Plant, Machinery and equipment's also includes cost of warranty charges paid for a certain period. Machinery is depreciated over its useful life. However, warranty period may or may not be equivalent to useful life of assets. So amount paid towards warranty charges is required to be amortized over the warranty period. Apart from new plant, machinery and equipment, Annual Maintenance Contract (AMC) is taken for certain period and same is expensed off. However, it should be amortized over the warranty period.

a. **Sources of Information:** Information is to be obtained from all Divisions/Workshops.
b. **Data In charge:** Concerned Officials at each Division/Workshop.
c. **Data Collection Format:** Details are to be collected in Form CA-15 named, 'Details of Warranty Charges'.

b. **Liabilities**: In the Railway context, ,liabilities includes followings:

i. **Details of TDS Payable U/S 192 (Salary/Contractor/Professional Services) (CL-1/CL-2/CL-3).**

TDS stands for Tax deducted at source. Indian Railways also deduct TDS from Salary/Contractual payments as per the Income Tax Provisions. However, same is not deposited with Income Tax Department directly because IR is operating a Civil Heads of accounts on behalf of Government of India and TDS is credited into Civil head 0021 at the time of deduction itself. However, in the books of account, it is reflected till year end and becomes Nil with the beginning of the new Financial Year. Further, Divisions/Workshops file TDS returns periodically as per the applicable provisions.

It may be noted that no information is required in respect of TDS payable for compiling Opening Balance Sheet. However, information of TDS payable during the financial year is available in Final Account Current of March which will be reflected in the Financial Statements through Adjustment Accounts.

a. **Source of Information**: Detail is available in Account Current for the month of March of Zonal Railway for whole Zonal Railway.
b. **Custodian of Data:** Book Section at Head Office is to be approached to collect the data.
c. **Data Collection Format:** Details are to be collected in Form CL-1/CL-2/CL-3 as applicable.

ii. **Details of Service Tax Payable (CL-4)**

Service Tax is charged by Indian Railways on services provided. It is also adjusted in same manner as TDS, i.e., it is also not deposited directly because IR is operating Accounting head (Civil Head-0044) for crediting Service Tax to Government of India. In accounts, it is reflected till year end and becomes Nil with the beginning of new Financial Year.

No information is required in respect of Service Tax payable for compiling Opening Balance Sheet. However, information of Service Tax payable during the financial year available in Final Account Current of March is required which will be adjusted in Adjustment Accounts in the Balance Sheet.

a. **Source of Information:** Data of Service Tax collected during the financial year will be taken from the Final Account Current of concerned Zonal Railway.
b. **Custodian of Data:** Book Section at Head Office is to be approached to collect the data.
c. **Data Collection Format:** Details are to be collected in Form CL-4 named, 'Details of Service Tax Payable'.

iii. **Details of Sales Tax/VAT Payable (CL-5)**

Primarily, it is Works Contract Tax (WCT) which is deducted from the works bills and further deposited with concerned Government Department. Presently, any amount of WCT which is deducted from the bill of contractors but not deposited is kept in 'Deposits'.

a. **Source of Information:** Deposit Register Zonal Railway for whole Zonal Railway.
b. **Custodian of Data:** Book Section at Head Office is to be approached to collect the data.
c. **Data Collection Format:** Details are to be collected in Form CL-5 named, 'Details of Sales Tax/ VAT Payable'.

iv. **Details of Wages Payable (CL-6)**

It denotes the amount of wages payable, i.e., which becomes due but not paid till year end. In some cases, amount is not paid on account of wrong Bank details or for some other reason, etc., same is kept in deposit as "**Unpaid Wages**".

a. **Source of Information:** Details of unpaid wages is available in Deposit Register Zonal Railway for whole Zonal Railway.
b. **Custodian of Data:** Book Section at Head Office is to be approached to collect the data.
c. **Data Collection Format:** Details are to be collected in Form CL-6 named, 'Details of Wages Payable'.

v. **Salary Payable/Demand Payable (CL-7)**

Demand Payable is a suspense head, intended to collect all the liabilities of the month and also record the actual discharge of such liabilities, when payment is made subsequently. The balance under this head will always be a credit balance, representing outstanding liabilities. A separate account is kept for each month. However, presently, this head is operated only in the month of March in most of the Railways, to capture the liabilities of salary payable in the same financial year.

a. **Source of Information:** Data is available at Head Quarter.
b. **Custodian of Data:** Book Section at Head Quarter
c. **Data Collection Format:** Details are to be collected in Form CL-7 named, 'Details of Demand Payable/Salary Payable'.

vi. **Details of State Railway Provident Fund (SRPF) (CL-8)**

As per Statutory Railway Provident Fund Rules, all employees after a continuous service of one year are eligible to subscribe the SRPF Fund. It is deducted from the salary. It may be noted that there is no trust to maintain Provident Fund. It is maintained by Indian Railways itself. Further, contra of equivalent to this amount will also be shown in assets side as 'Saving Account with Government'.

a. **Source of Information - Head Quarter/Division**: Data is available at Zonal Railway Head Quarter for the entire Zonal Railway.
b. **Custodian of Data:** Books Section of Head Quarter may be approached for collecting the consolidated amount for the entire Zonal Railway.
c. **Data Collection Format:** Details are to be collected in Form CL-8 named, 'Details of State Railway Provident Fund (SRPF)'.

vii. **Detail of other Employee Benefits Payable (CL-9)**

Apart from salary, any other employee benefit like Leave encashment, gratuity, pension, etc., which become due but not paid till year end will be covered here. Further, actuarial liabilities of long term employee benefits will also be covered here.

a. **Source of Information**: Information will be obtained from Head Quarter. However, actuarial valuation of long term employee benefits is to be obtained from the appointed Actuary.
b. **Custodian of Data:** Book Section at Head Quarter.
c. **Data Collection Format:** Details are to be collected in Form CL-9 named, 'Details of Employee Benefit Payable'.

viii. **Details of Expenses Payable (CL-10)**

Expenses like Electricity, Telephone, Vehicle hiring, etc., which become due for payment but not paid are, categorized as Expenses Payable. ***As per the accounting policy, all bills received upto 31st May of next the financial year and pertaining to the earlier year will be covered under Expenses Payable.***

a. **Source of Information**: Information is to be obtained from the Division/Workshops in respect of these expenses payable.
b. **Custodian of Data:** Detail is to be obtained from the Concerned Officials at Divisions/Workshops/Units.
c. **Data Collection Format:** Details are to be collected in Form CL-10 named, 'Details of Expenses payable'.

ix. **Details of amount Payable to Contractors/Suppliers (CL-11)**

Payable denotes the amount owed to others. The liabilities may be on account of supplies received, service contracts, etc. Based upon the nature, amount payable to contractors and suppliers is classified into following:

- ***Liability for Works Contracts***: It includes any amount payable to contractors and suppliers on account of works contracts. This information will be covered in ***CL-16***.
- ***Liability on Account of Supplies***: It includes any amount payable to suppliers for suppliers but payment is not made till year end. For instance, Supply of stores, Diesel, etc. This liability will be covered in ***CL-15***.
- ***Liability for Service Contracts***: Any amount payable on account of service contracts like annual maintenance contract (AMC), Cleaning contracts, etc. will be covered in ***CL-11.***
- ***Any amount payable of under Capital Expenditure shall not be charged to P&L Account and will form part of CWIP/ Assets, as the case may be.***

a. **Source of Information:** This data will be collected from the Division/Workshops. It may be possible that some register recording the required information is maintained for the unpaid liability.
b. **Custodian of Data:** Book Section and Executive Departments of Divisions/ Workshops.
c. **Data Collection Format:** Details are to be collected in Form CL-11, 15, and 16 named 'Details of amount Payable to Contractors/Suppliers'.

x. **Indian Railways Deposit (CL-12)**

Primarily, Indian Railway Deposit represents the amount of various deposits lying with Indian Railways. Following are some of examples:

- Security deposit taken from Contractors
- Earnest Money Deposit
- Deposit.

a. **Source of Information:** Details is to be obtained from the appropriation accounts of Zonal Railways.
b. **Data In charge:** Book Section at Head Quarter may be approached for collecting a consolidated amount for such deposits for whole Zonal Railway.
c. **Data Collection Format:** Details are to be collected in Form CL-12 named 'Indian Railways Deposit'.

xi. **Details of Various Fund Balances (CL-13)**

Indian Railway's capital expenditure is financed from various funds based upon the category and nature of the asset as defined in Finance Code Volume I. Presently, following are the sources of Funds for creation of assets:

- Capital (Loan in Perpetuity);
- Depreciation Reserve Fund;
- Development Fund;
- Railway Capital Fund;
- Special Railway Safety Fund;
- Accident Compensation, Safety and Passenger Amenities Fund;
- Open Line Works (Revenue) Fund;
- Debt Service Fund (Newly inserted with effect from Financial Year 2014-15 for repayment of debt liabilities)

Further, following sources of fund have been abolished now (However, balances in these funds continue for those assets which have been created from these funds in the past):

- Special Railway Safety Fund;
- Accident Compensation, Safety and Passenger Amenities Fund and
- Open Lines Works Revenue Fund.

Balances under RSF, DF, CF, and DSF are maintained centrally in Railway Board.

a. **Source of Information:** Appropriation Accounts of Zonal Railways**.** Source of such details is Appropriation Account from where the consolidated amount of various Fund Balances for the whole Zonal Railway is to be taken.
b. **Date In charge:** Book Section at Head Quarter.
c. **Data Collection Format:** Details are to be collected in Form CL-13 named, 'Fund Balances'.

xii. **Details of Loan Payable(CL-14)**

Any amount of loan payable is to be captured here. Generally, there is no loan taken by Railways. However, presently, some of assets are creating through Extra Budgetary Resource (EBR) and any amount spent from the EBR is treated as loan and will be shown under liabilities.

a. **Source of Information:** Deposit Registerof Zonal Railways**.**
b. **Date In charge:** Book Section at Head Quarter.
c. **Data Collection Format:** Details are to be collected in Form CL-14 named, 'Details of loan payable'. The prescribed format is given below:

xiii. **Details of Amount Payable to Contractors/Suppliers- Supply contracts (CL-15)**

Any amount payable to suppliers against the purchase of HSD oil and any other store items whose bill is received for payment but not paid till 31st March will be accounted under this category.

a. **Source of Information:** The data relating to amounts payable to suppliers is to be obtained from Division/Workshop**:**
b. **Custodian of Data:** The concerned officers of Stores Branch or Accounts Department are responsible for providing this data.
c. **Data Collection Format:** Details are to be collected in Form CL-15 named, 'Details of amount payable to Contractors/Suppliers'.

xiv. **Contractual Liabilities for Works Contracts (CL-16)**

This format will cover any amount payable in respect of "Works Liabilities", i.e., any bill which is received and not paid.

a. Source of Information: This data will be collected from the Division/Workshops. It may be possible that some register recording the required information is maintained for the unpaid liability.
b. Data In charge: Book Section and Executive Departments of Divisions/Workshops.
c. Data Collection Format: Details are to be collected in Form CL-16 named, 'Contractual Liabilities for Works Contract'. The prescribed format is given below:

xv. Details of Earning Contracts (CL-17)

Apart from earning from Passenger and Goods Traffic, Indian Railways also earns revenue from various other streams like parking contracts at stations, catering contracts, advertisements, etc. Generally, these earnings are received in advance either fully or partly; but are recognized as earnings at the time of receipt. From accrual perspective, such receipts should not be part of earning at the time of receipt. All advance earnings from any revenue contract is to be covered here.

Further, it is pertinent to note that details in respect of advance Earnings from Passenger Traffic and Goods Traffic will be obtained from CRIS at the level of Zonal HQ.

a. **Source of Information:** Information is to be obtained from Divisions/Workshops/Units.
b. **Custodian of Data:** This information will be obtained from the Commercial Department at all Divisions/Workshop/Units.
c. **Data Collection Format:** Details are to be collected in Form CL-18 named, 'Details of Earning Contracts'.

xvi. Details of Income Received in Advance/Way leave Charges (CL-18)

Way leave is the facility given by Indian Railways to other Government Department/Private companies by providing the way over/under track. For example, facility given to BSNL for laying cables under the tracks. At present, way leave charges are received in advance for 10 years and same is considered as earning at the time of receipt. However, from accrual perspective, any amount which pertains to the next financial year should not become part of earning. Therefore, all earnings of way leave charges are to be segregated into earning (current) and advance earning.

a. **Source of Information:** Details are to be obtained from Divisions/Workshops/Traffic Account Office.
b. **Custodian of Data:** Books section at Divisions/Workshops/Traffic Account Office
c. **Data Collection Format:** Details are to be collected in Form CL-19 named, 'Details of Income Received in Advance/Way leave Charges'.

xvii. **Details of Claims (CL-19)**

Claim refers to those claims which are lodged on Indian Railways. These claims may be lodged by Contractors, Passenger and even employees. Some of these claims may be accepted by Indian Railways without going into arbitration/ litigation and some of them may lead to arbitration/litigation. All accepted claims are clear liability of Indian Railways and should be accounted for. However, claims which are subject to arbitration/litigation are to be included as contingent liabilities depending upon fact and nature of the claim. All such claims are to be covered in this format.

a. **Source of Information:** Information is available at HQ.
b. **Date In charge:** Dy. CCM, Dy. CPO, Dy. CE, etc., in Head Quarter is responsible for providing data.
c. **Data Collection Format:** Details are to be collected in Form CL-21 named, 'Details of pending Claims'.