Chapter XX
Check of Traffic Earnings

2001 The revenues of railways accrue mostly from the transport of passengers and goods traffic and are realized through the booking points located at stations, Goods Sheds, Private Freight Terminals, Container Depots, Out Agencies, Non Rail heads PRS/UTS Terminals, Private Sidings, and Non- Government (NGR) Lines, SPV Lines etc. where the transactions originate and are brought to account. In addition to revenue from transport of passenger and Goods traffic, Railway revenue also accrues from other sundry sources like parking contracts, publicity rights, award of right of way etc.

2002 Accounts check of traffic earnings- The essential duty of the Accounts Office in the matter of check of traffic earnings is to see:

1. That the party to whom the service is rendered pays the amount due as per applicable tariff rates
2. that the railway servants receiving payment, correctly accounts for the and
3. that, if more than one railway renders the service; the amount is apportioned between them as per approved methods of apportionment, unless otherwise provided for any specific traffic.

2003 It is the duty of the Traffic Accounts Office to issue Carriage bills for services rendered to Defence, Post &Telegraph, and other department, etc. and to realize the Railways' dues from them either in cash or by book transfer as per extant arrangements, and to watch the outstanding on this account.
It is also the duty of the Accounts Office to see that the rates and fares prescribed by the Railway Administration from time to time for the various classes of traffic are within the maxima and minima fixed by the President.

2004 Apportionment of earnings between railways - The earnings from the traffic carried over two or more railways are to be shared among them even though only one railway actually receives the money. The apportionment is made on the methodology indicated in the Chapters dealing with each kind of traffic. Apportionment of Earnings, for traffic carried over more than one Railway, is be carried out through the Centralized Apportionment system. The detailed Apportionment Matrix of outward and inward shares pertaining to each Railway is thus determined for adjustment of apportioned shares by Railways.

2005 Settlement of through traffic transaction- In case of through traffic, even though the traffic is carried by more than one railway a single voucher for the traffic is issued by the station from which the traffic originates. After the internal check of such vouchers, etc. is completed in the Accounts Office, the earnings are apportioned between the railways, on the basis of apportionment advised by the Apportioning Agency under Centralized Apportionment System to all the Railways involved in through traffic transactions. The settlement of through traffic transactions between the railways takes place monthly on the basis of net results of such apportionment advised by the Apportioning Agency under Centralized Apportionment System.

2006 Case of loss of revenue, or extra expenditure to be reported to the executive – In case where it is noticed in the course of internal check that owing to any reason the railway is losing revenue or is being put to extra expenditure, it is the duty of the authority exercising the check to bring the matter to the notice of the Executive or Worked Lines Contract Agreement Signing Authority. The work, so far as the traffic earnings are concerned, should be performed by the Traffic Accounts Office.

2007 Period for completion of traffic accounts- The period for the completion of accounts and for the settlement, among railways, of 'through' traffic transactions, is the complete calendar-month. To enable

the checking work to be distributed evenly throughout the month, certain station returns are required to be submitted by stations at stated intervals during the month. It is imperative that the work of the check of station returns remains up-to-date. Deficiencies noticed during check of returns are communicated to stations through Error Sheets. Failure in issuing timely Error sheets (A.2802) against stations or timely claims against other Railways and Government Department results in the claim becoming Time Barred and statistical compilations being delayed, which needs to be strictly avoided.

2008 Travelling Inspectors of Station Accounts- The check exercised by the Accounts Office is largely limited to an examination and comparison of the vouchers, accounts and returns sent by stations. To render it more complete and to verify that the accounts and returns submitted by the stations to the Accounts Office represent the actual state of affairs at the stations, a complement of staff designated as Travelling Inspectors of Station Accounts is attached to the Accounts Office under the charge of an Accounts Officer. The Travelling Inspector of station Accounts will inspect the initial records maintained at the stations in accordance with the instructions contained in Chapter XXXIII and Chapter XVII except that the scope of their inspection will be mainly confined to the earnings of the Railway. Regarding electronic data maintained in various IT Applications, TIA will inspect/verify various reports/MIS generated from such data. The Records at the field are also counter checked/verified vis- a-vis data available in Various Computerized systems.
The TIA shall also check the various aspects of potential earnings/loss and suggest the same to the TA office for further advice/action.

2009 Some checks in respect of certain station returns, apportionment of earnings between the Railways, as also compilation of certain statistical returns have been computerized. The computerized processes being followed and details of checks exercised in the Traffic Accounts Office have been incorporated at appropriate places in this Volume.