Chapter XXI

Check of Passenger Traffic Earnings

2101 The check in the Accounts Office of earnings from passenger traffic involves the check of :

1. Ticket Indents (COM/T. 14Revised);
2. Collected Tickets and Ticket Collector's Reports (COM/T. 8 Revised);
3. Local/Through Passenger Classifications of Printed Tickets (COM/P. 15 and 16 Revised);
4. Blank Paper Tickets and Local/Through Returns of Blank Paper Tickets Appendix VII/C-CM;
5. Excess Fare Tickets (COM/T. 12 Revised) and (COM/T. 13 Revised) ;and Local/Through Excess Fare Returns (COM/R. 19-BSF) ;
6. Season Tickets;
7. Local/Through Government Passenger Traffic; and
8. Free Passes.
9. UTS (Unreserved Ticketing System) Returns.
10. PRS(Passenger Reservation System) Returns.

2102 Check of Ticket Indents: Check of Ticket Indents for Various types of Tickets should be done as mentioned below-:

1.Printed Card tickets

No Fresh Indent is to be vetted and Old PCT to be made obsolete duly linking with closing number of Last classification and highest number vetted by Traffic Accounts office.

2.PRS & UTS

Estimate for annual requirement of ticket roll should be prepared with reference to the ticket roll continuity statement, which should be checked and countersigned by the TIAs during inspection of the station. A copy of the estimate to be sent to the Traffic Accounts Office. Any abnormal fluctuation in traffic should be identified by the Divisional Commercial Authority during the station inspection and the estimate can be revised accordingly. Indents for annual requirement of PRS, UTS ticket Roll should be verified with reference to Daily Average sale during a Year (365 Days), Stock on Hand and Consumption During Replenishment Period.

3. Annual Indent for PRS and UTS Ticket Rolls should be consolidated at Divisional/Zonal Level by Commercial or Stores Department and submitted to Traffic Accounts Office for Vetting.

Annual Indents should be prepared in 4 Foils by station, 1 to be kept as record and 3 Foils to be submitted to Divisional/Zonal Indenting Authority. In return Divisional /Zonal Authority should forward 2 copies of Indents for vetting by Traffic Accounts Office (TAO) along with Summary of Indents in Triplicate. Summary of Indent to be vetted by TAO and thereafter 2 copies of vetted Copy of Summary along with Station wise Indent to be returned to Zonal/ Divisional Indenting Authority duly retaining one copy as office copy.

Summary of Indent shall be verified and vetted in TAO keeping following data and its genuineness under consideration.

i) Stock On hand as certified by indenting Authority. In case of abnormality noticed in on- hand balance the same can be cross checked by TIA at the station.

ii)Annual Consumption at Zonal /Divisional level tallies with Sum Total of Annual Consumption given by individual stations.

iii)Individual station Consumption should be cross checked with respect to one month's Ticket Roll Continuity report/ statement.

iv)The Annual consumption should also be verified with reference to previously vetted Indents dulyexamining the factors responsible for enhanced quantity.

v) Finally the indented quantity shall be vetted as per the following principle –

Annual Indent Requirement = Annual Consumption (vetted) – Stock on Hand (vetted) + Consumption During Replenishment Period (vetted)

vi) if required the beat TIA may also be consulted for ascertaining the consumption pattern

4.Indents for manual BPT:

2.Indents for manual BPT:
The Indents for manual BPT's (Local/Foreign) for each station are received in four foils from Sr. DCM's Office. In Traffic Accounts Office, it shall be checked with reference to the average monthly issue and stock on hand. It should be seen that number of BPT indented for are not abnormally high and the stock of ticket should not be allowed to accumulate at stations.

5.Indents for manual EFT:
The Indents for EFT are consolidated at Zonal/ Divisional Level by Commercial or Stores Department. Three copies of the summarized indent are received in the Traffic Accounts Office for vetting. In Traffic Accounts Office, it shall be checked with reference to the average monthly issue and stock on hand. It should be seen that number of EFT indented for are not abnormally high duly following checks as prescribed for PRS/UTS ticket Rolls.

6.The indents for other Money Value Books: For checking the indents of other manual Money value Books each Zonal Railway shall prepare a Procedure Order complying with the guidelines issued by Railway

2103 In addition to the checks prescribed in Para 2102 the indents received in Traffic Accounts Office or different types of Tickets should be dealt with as mentioned below:

1) Printed Card Tickets:-

The particulars of the Indents (COM/T. 14 Revised) passed by the Accounts Office, and the tickets supplied to the stations by the Superintendent, Printing and Stationery on each indent should be recorded in a Stock Register to be maintained for the purpose. Each indent received from stations should be checked in respect of (Columns 1 to 10, 12 and 13). The last progressive number received (Col. 8) should be checked with reference to the entries made in the Stock Register from the last indent. The number of Tickets indented for (Column 13) should be checked with the Estimates of tickets a copy of which is submitted by stations to the Accounts Office (Paragraph 219 CM). In cases in which Pilgrim or Toll Tax is leviable, whether in respect of booking or destination stations, it should be seen that the amount of tax is included in the fare. In the case of Indents for printed 'Return' card tickets and other concession tickets, it should be seen that the period available for the return journey is correctly indicated.

2) **PRS/UTS Tickets:** The particulars of the indents passed by the Traffic Accounts Office should be recorded in a register to be maintained for the purpose.
The detail of ticket rolls i.e. series and number supplied to commercial department shall be provided to

Traffic Accounts office by Stores / commercial Department.

The details of Ticket Rolls supplied at the stations should also be advised by Zonal/Divisional Indenting Authority to Traffic Accounts for reconciliation with the monthly continuity statement of PRS/UTS, EFT and Other MV returns.

3) Manual EFT and Other Money Value Books:
Stock Register should be maintained by Zonal/Divisional Indenting Authority duly recording Receipts and Issues.

2104 Check of Collected Tickets and Ticket Collector's Reports

All Collected Paper Tickets should be submitted to Traffic Accounts office on a monthly basis. The collected Paper Tickets (BPTs, EFTs, Luggage tickets etc) from destinations should be compared with relevant monthly returns in case of Local Collected Paper Tickets or submitted to the Forwarding Railway Accounts Office for check with the relevant Returns received from the forwarding stations in case of through collected paper tickets.

All other collected Tickets such as UTS/PRS should be kept at station and to be checked by TIA's on days as prescribed by TAO preferably 5 (five) random dates prescribed by TAO and to be disposed at stations as per prescribed procedure in manual of Inspector of Station Account (MISA) with updated instructions issued from time to time by Railway Board.

Checks to be conducted on PRS/UTS collected Tickets kept at station by TIA keeping in view the following aspects:-

(a) In the collected UTS/PRS tickets it is to be seen that the random number should be same for one particular destination issued on a particular date.

(b) It is to be seen that Water-mark is present on the UTS/PRS tickets.

(c) It is to be seen that 4-digit SLASH number tallies with the Printed Ticket number. There should be no mis-match. In case of any discrepancy noticed in RANDOM number and SLASH number during the check, the case should be viewed with suspicion and carefully investigated. The originating Traffic Accounts Office is to be reported as well.

(c) The genuineness of PRS/UTS tickets to be checked as per rule in force.

Collected Luggage Tickets/Left Luggage Tickets to be checked as per instructions in Para 2107.

Collected Free Passes to be checked as per Para 2147 and 2148.

d) The pattern of ticket printing, stationary, Terminal from where ticket is purchased, continuity statements etc. has to be verified.

3. Checks to be conducted in Printed Card Ticket:-

(a) Pick out, in respect of any two days between the 3rd and 24th of the month to be specified by the Accounts Officer and in respect of all the days from 25th to the 2nd of the following month.

(b) highest numbers of collected Local Printed Tickets between pairs of stations for comparison with the Local Passenger Classifications for Printed Tickets. (COM/P. 15 and 16 Revised) vide Paragraph 2121.

(c) highest number of collected Through Printed Tickets between pairs of stations for submission to the Forwarding Railway Accounts Offices for check with the Through Passenger Classification received from the forwarding stations (Paragraph 2121) ;

(d) Compile from the Ticket Collector's Reports such information in regard to missing tickets as the Local traffic authorities may require.

(e) Collected Luggage Tickets/Left Luggage Tickets to be checked as per Para 2107.

(f) Collected Free Passes to be checked as per Para 2148.

2105 In addition to the checks enumerated in the previous paragraph, the collected tickets and Ticket Collector's Reports (COM/T. 8 Revised) of a few stations to be selected by the Accounts Officer for both Local and Through traffics should be checked to see that they are submitted by the stations daily and are not accumulated, that no tickets is of expired date or for a station short of the collecting station, that there are no tickets bearing duplicate numbers and that the percentage of missing tickets is not high. Its should be seen that the instructions issued by the railway for the issue, dating, punching, etc. of tickets have been duly observed. All irregularities (including the high percentage of missing tickets) noticed during the course of the check should be investigated.

Note: The number of stations for the purpose of this check should be Selected in such a manner that all the stations come under check at least once in a year. The collected tickets and Ticket Collector's Reports of the selected stations should be completely checked for 3 days in a month, so as to cover one day in each ten days period.

2106 The collected passenger tickets received in the Accounts Office should be destroyed by being reduced to pulp or cut to pieces in a machine with the exception of those mentioned below which should however be retained according to the requirements of each case

(1) Tickets in connection with which irregularities involving debits against stations or refunds to public are discovered.

(2) Tickets required for intensive check in the Accounts Office, vide Para 2105. 7

(3) Tickets required by audit for their check for which advance intimation will be given by the Audit department.

(4) Particular care should be taken in regard to the custody of these tickets.

2107 Collected tickets, other than Passenger tickets, should be checked, in detail with there turns to which they respectively relate. Thus, Local Luggage Tickets, etc. should be checked with the forwarded returns for such traffic sent in by the issuing station. The Through collected luggage, etc. tickets should be sent to the forwarding railway Accounts Office for necessary check with the relevant forwarded returns received from the forwarding stations in terms of Para 2207. The collected left luggage Tickets are to be checked in

terms of Para 2212. Irregularities noticed by the Accounts Office in connection with the issue of these tickets by the station staff, should, apart from taking necessary action in the Accounts Office, be reported to the Divisional Railway Manager or the Chief Commercial Manager as locally arranged.

2108 Check of cancelled and Non-issued tickets may be done as follows:

All Non-Issued, Cancelled tickets and refunds on students concessions should be dispatched to the Traffic Accounts Office on a daily basis under clear acknowledgement of receipt in Traffic Accounts Office. In case due to local conditions daily submissions are not found feasible for certain remote stations Zonal Railways may fix up a schedule of submission for such stations by framing local procedure orders.

1) Manual Refund

All Tickets on which refunds have been made manually need to be checked 100 % to see for

1.Genuineness of Ticket

2.Accuracy of Amount of Ticket

3.Clerkage Refund Charges due

4.Amount refundable

(c) System based Refunds/Cancellations/Nis

1. The TA office will ensure 100% check of the Cancelled/Special Cancelled/Modified/NI tickets/Refund on students concession on one randomly selected date of each 10 day period (random date to be selected by an Officer of TA office not below the level of Sr. Scale). It should be ensured further that all the NI tickets of all the stations for the selected dates have been checked.

2. To ensure that all stations having Cancelled/Special Cancelled/Modified/NI tickets on selected dates have been submitted to TAO, ticket bundles actually received should be compared with Tickets to be received from such station as reflected in PRS/UTS statements.

3. Sr TIAs during their inspections should verify that statements of Cancelled/Special Cancelled/Modified/NI tickets/Refund on student concessionare prepared/generated daily, checked with Tickets and kept in sealed condition on the immediate day following Date of cancellation.

4. They should also inspect the dispatch register to verify that the sealed packets are submitted to TAO either daily or on scheduled dates by the station as defined in procedure order of Zonal Railways, separately for Local and Through traffic under clear acknowledgement of receipt in Traffic Accounts Office. The TIA/Sr TIA during station inspection should also ensure 100% check of all Cancelled/Special Cancelled/Modified/NI tickets during his inspection.

5) The statements (COM/T. 18 Revised) mentioned in para (a) and (b) above should be sent to TA office through Cash Office along with the original ticket daily/on scheduled dates by the station as defined in procedure order of Zonal Railways. These statements should be checked with the original tickets accompanying them to see that each entry is supported by the ticket.

6) It should be seen that the tickets themselves have been marked “Cancelled/Special Cancelled/Modified/NI tickets” that they do not show any indication of having been used and that they have been submitted by stations on the scheduled day immediately following cancellation. Frequent submission by a station of Non-Issued tickets for an adjacent or the same station should be viewed with suspicion and investigated by the Travelling Inspector of Station Accounts.

7) In case of any missing journey tickets of PRS or UTS necessary debits shall be raised against the station as per extant RB guidelines.

8) The daily statements of Cancelled, Non-issued, Modified, Special Cancelled tickets and refund on student concession should be compared with respective entry in the monthly summary of such tickets. Mismatches between the pre-printed numbers on the ticket stationery and system generated numbers should be viewed with suspicion, carefully scrutinized and to be recorded. The Alphanumeric code total on Non Issued tickets should also be checked by TIAs during their station inspections to see if it corresponds with the total as it should be with reference to the order of ticket issued as per the system. Any difference would indicate a difference between the order of printing as per the system and as actually carried out on the stationary.

2109 Check of Passenger classification for Printed Tickets (COM/P. 15 and 16 Revised):-

Each series of printed tickets supplied to a station is allotted by the Accounts Office a serial number called "Index Number". The Index Number consists of four digits. The digit in the thousandth place indicates the class of travel in code number. The other three digits in the unit, tenth and hundredth place indicate the serial number allotted to the printed series. A particular Index Number in relation to a particular "Station from" will identify one and only one printed series stocked at that "Station from". No other series at that station, whether Local or Through, should have the same Index Number. The Index Numbers should be allotted continuously in each class. Roneoed lists showing 'Index Number', 'Station to', 'Rate' and 'Index Number' for each series of printed tickets stocked at a station should be supplied to that station by the Accounts Office for being pasted to the Daily Trains Cash-cum-Summary Book maintained at the station and Local/Through Passenger classifications for printed tickets sent to the Accounts Office. The Local/Through Passenger classifications for printed tickets received in the Accounts Office with the Roneoed lists pasted thereto will be checked in respect of rates for new series supplied to the stations for which 'Index Numbers' have not already been allotted. While checking the rates for such series, new Index Numbers should, also, be allotted and advised to the stations concerned. When, however, there is a revision of rates, a complete check of rates for all the affected series should be exercised in the classification for the first month from which the revision of rates takes effect.

2110 The check on the correctness of commencing numbers with the closing numbers for the previous month, net issue of full fare tickets and computation of amounts for full fare tickets will be done on the computer. This is achieved by maintaining information on master file, for individual series, with regard to previous, months closing number and rate per issue. After the current months’ processing is over the current month’s closing number is picked up and stored in the information on master file for use during the next month’s processing. The check of concession orders will continue to be done manually.

2111 The number of tickets issued at concession fares and the amount thereof shown in the Passenger classification for printed tickets should be checked by the Accounts Office completely in conjunction with

the concession orders received along with the Passenger classification and any corrections found necessary made in the Passenger classification noting them in a register, to be maintained for the purpose at the same time for the issue of the Error Sheet against the station, if necessary, at a later stage.

Note.- Check of Rate sand calculation of fares by head and hand method for printed tickets issued on concession vouchers should be exercised to the extent of 10%.

2112 The credit taken for Cancelled, Modified, non-issues, Special Cancelled tickets and Refund on Student Concession should be verified by comparison with the Monthly Summary of Cancelled, non-issued, Modified, Special Cancelled tickets and Refund on Student Concession which would have already been checked vide Paragraph 2108. In case, there is a difference between the total number of Cancelled, Non-issued, Modified, Special Cancelled tickets and Refund on Student Concession shown in the relevant statements and the number of Cancelled, Non-issued, Modified, Special Cancelled tickets and Refund on Student Concession for the month appearing in the checked Monthly Summary of Cancelled, Non-issued, Modified, Special Cancelled tickets and Refund on Student Concession, the reasons should be investigated in consultation with CRIS and necessary action taken.

2113 Where tickets are charged at reduced rates on the authority of concession vouchers (Form 'D', Privilege Ticket Order, etc.), it should be seen that the documents in support have been received that they are themselves valid and that fares have been recovered in accordance with Tariff Rules.

Monthly statement of PRS/UTS ticket issued at concessional fare annexed with supporting voucher shall be submitted by station to Traffic accounts office by due date. It should be verified that all such vouchers of all the stations of a month have been received in Traffic Accounts office and accounted for in station records. This can be cross checked with monthly summary Concession Tickets available in PRS/UTS dump Terminals Where a part amount of a voucher is recoverable in cash from its holder at the time of its exchange with the tickets by the station, and the balance is recoverable from the issuing department, it should be seen that the full amount of the voucher is accounted for in the passenger classification and that the portion of the amount recoverable from the department is billed for.

2114 The check of concession orders and other vouchers received in payment of passenger fares should be conducted with reference to the following general points:

(1) Vouchers actually received tallies with Vouchers receivable

(2) That the concession order or voucher is issued by the authority competent to issue it.

(3) That it bears the stamp of the office of issue.

(4) That it is exchanged within the valid dates.

(5) That the class and number of tickets issued are noted on the voucher and are not higher than or in excess of those specified in the voucher.

(6) That, where required, it bears the acknowledgement/signature of the person receiving the concession.

(7) That it is otherwise genuine. All officers and heads of recognized Schools/Colleges authorized to issue concession orders or vouchers will send monthly to the Accounts Office, statements showing particulars of

the vouchers issued by them. These statements should be used to verify the genuineness of the concession orders by comparing a percentage (to be fixed by the Accounts Officer) of the vouchers with the statements. If statements of Voucher particulars are not submitted to Accounts Office, necessary clarification to be sought from Divisional Commercial Authorities.

2115 In the case of Privilege Ticket orders, in addition to the checks enumerated in the previous paragraph, it should be seen that there are no erasures or alterations.

2116 The credit taken in connection with tickets issued in exchange for Rail Travel Coupons should be verified with the original coupons received from the stations in support of such credits. The verification of the genuineness of the coupons received from the stations and the adjustment with the other railways of fares represented by the coupons sold by them should be carried out in accordance with the detailed instructions issued for the purpose by the Accounts Officer.

2117 In cases where the total of concession fare tickets punched on the cards (from the Passenger classification as checked by the Accounts Office) and total of full fare tickets (obtained on the computer by multiplying the number of tickets sold at full fare with the rate) differs from the total fare shown by the station, the relevant items (called 'Incorrect Items') are listed on the computer in the following form and handed over to the Accounts office for check:

STATEMENT OF INCORRECT ITEMS RELATING TO PRINTEDSERIES

STATION FROM	INDEX NO.	YEAR	MONTH	RATE	COMMENCING NO. OF ISSUED TICKETS	CLOSING NO.	TOTALNO .NON ISSUED TICKETS	CONCESSION FARE	FULL FARE	CALCULATED FARE		
										Full	Concession	Total
1	2	3	4	5	6	7	8	9	10	11	12	13

TOTAL STATION FARE	UNDERCHARGES OR OVERCHARGES	REMARKS
14	15	16

The incorrect items include:

(1) Items of undercharge where the total calculated fares are more than the total station fares.

(2) Items of overcharge where the total calculated fares are less than the total station fares.

(3) Unmatched items where the monthly issues of a series as reported in the classification do not have corresponding data with regard to previous month's closing number and rate in the master information file.

(4) Items for which closing number is lower than the commencing number (previous month's closing number).

(5) Duplicate items where duplicate monthly data for issues has been fed for a particular series.

(6) Items to be filled where the data of issues for a series has been fed without previous sing the previous month's data for the same series.

The reasons for items appearing in the incorrect statement can be:

(1) Punching/coding mistakes.

(2) Calculation mistakes committed by the stations.

(3) Re-start of the serial number of the series beginning with 00000 after exhausting the previous stock.

(4) "Out of series" causing break in continuity of the serial number for a series".

(5) Non-availability of the master information for newly introduced series.

(6) Non-processing of previous month's classification before processing the current month's classification. All the entries in the statement of incorrect items will be checked completely in the Accounts Office to locate cases which have appeared due to the reasons mentioned above. This is achieved by the comparison of the entries printed in the incorrect statement with the entries available in the passenger classification returns of the current month or previous months. The check by the Accounts Office will indicate that some items genuinely belong to the categories of undercharge/ overcharge and the other items need further rectification in the form of either error correction or adjustments on account of break in the continuity of series. Such changes will be intimated by the Accounts Office to the Computer Centre. These changes would be further processed by the Computer Centre to print a statement indicating the final statement of undercharges and overcharges. This final statement will form the basis of manual preparation of Error Sheets by the Accounts Office for the undercharges debitable against the stations. In other cases of undercharges totaling up to Rs. 5.00 no debit need be raised against the stations at this stage. Action will, however, be taken in such cases by the Accounts Office as laid down in para 2803.

2118 The Tickets which have been accounted for as issued 'Out of Order' should be noted in a register to be maintained for the purpose. Subsequent regularization of the 'Out of Order tickets should be watched with reference to this register. When 'Out of Order' issues are overtaken, the station will account for lesser number of tickets in the Passenger classifications giving reference to the previous 'Out of Order' accountals. Such items will, again, appear in the statement of Incorrect Cards and will be checked completely by the Accounts Office with reference to the previous 'Out of Order' accountal in the 'Register of Tickets issued 'Out of Order'. Necessary remarks regarding regularization of Out of Order' issues should, also, be given in this register.

2119 Printed Card Tickets: The total fares shown in the tabulation as worked out for each station should be checked with the total amount taken to debit in the Station Balance Sheet under the head “Passenger classification for Printed Tickets” and debit raised against the station where the total is found to be undercast in the Local/Through Passenger Classifications and less accounted for in the Balance. The tabulations will pertain to only those Series which have been mechanized. The charges collected on account of other series like Platform Tickets, and other miscellaneous items like clerkage, etc. accounted for through the passenger

classification returns should also be taken into account along with individual station fares as printed in the statement to reconcile the debit taken by the station in the balance sheet under the head—

MONTH	STATION FROM	TOTAL FARES	CONCESSION FARE

PASSENGER CLASSIFICATION FOR PRE PRINTED TICKETS- PRS/UTS –

The total fares shown in monthly summary of PRS/UTS returns for each location should be checked with the total amount taken to debit in the Station Balance Sheet under the head "PRS/UTS Earnings".

Debit shall be raised against the station for short/non accountal in Balance sheet duly comparing with relevant system generated returns.

The Debit in the Balance sheet shall be the Gross amount showing refunds in the Credit column. In case of deviation, Net amount taken in Balance sheet Division should be advised accordingly.

Wherever tickets purchased against POS and UPI are cancelled in PRS Counter, no Cash Refund is being granted but the amount gets included in refund amount. In order to compensate these cancellations with respect to refund, it should be verified that such refunds are excluded from total refund or separate Debits is taken in Balance sheet.

For UTS tickets the stationary used for issue of money receipt, BPT, EFT, shift summary, etc. continuity should be verified from the UTS generated statements.

In case of any missing/ mismatched tickets necessary debits shall be raised against the station as notified by Railway Board from time to time.

2120 Apportionment of Passenger Earning

Apportionment of Passenger Earning: The apportionment of Passenger Earning is done through Computerized Centralized Apportionment System (CAS). The apportionment of passenger earnings relating to through traffic will be done in proportion to the Kilometers travelled on each Railway. Since the fares also include, wherever applicable, elements of Reservation charges, Superfast Charges, Other Charges, etc., the apportionment of the earnings is undertaken after excluding the elements other than the Basic Fare. However, 5% originating charges of basic fare should be excluded prior to apportionment and retained by the Originating Railway. Inter Railway financial adjustment (IRFA) on account of payment of Pilgrim/Terminal tax will not, however, be made.

The amount collected on account of Printed Card tickets being minimal, should not be apportioned and retained by Originating Railway.

Various Master data like the distance master of CRIS should be validated jointly by Commercial and Accounts of each Railway on an annual basis for which a procedure order may be drawn by the Accounts and Commercial Department of each Railway in consultation with CRIS.

2121 The highest numbers of collected Printed Tickets received from the collecting stations in the case of Local traffic and from the other railways in the case of Through traffic, will be checked with the Local/Through Passenger classifications vide paragraph 2104 (3)(b).

2122 Check of return of Blank Paper Tickets (Appendix VII/CCM): The check of fares shown in the accounts foils of Blank Paper Tickets prepared manually accompanying the Local/Through return of Black Paper Tickets should be cent-percent.

The check of system generated Blank Paper Ticket shall be 100%. In case of system Blank Paper Ticket distance and via route should be checked with daily Blank Paper Ticket Report. It should also be seen that no Blank Paper Ticket has been issued to station for which station pair exists in PRS/UTS Data Base.

Frequent issue of system Blank Paper Ticket for the same pair of station should be viewed with suspicion and investigated by Travelling Inspector of Station Accounts. Commercial Offices should also be intimated regarding such frequent issue of Blank Paper Tickets for the purpose of updating the UTS System data. It should be seen that the system BPT are not issued via a route longer than 15 % of shorter route as per the provision of IRCM (paragraph 251 of Indian Railway Commercial Manual Vol-I, Chapter2).

2123 In case of Manual BPT, the amounts on the individual Blank Paper Tickets should be totaled and checked with the total amount of the Blank Paper Tickets appearing in the Return. When both the totals agree, individual Blank Paper Tickets need not be compared with the entries in the Return of Blank Paper Tickets. Where the totals do not agree, individual comparison should be made to locate the discrepancy except where the difference between the two figures is within the limits laid down by the Railway Board from time to time. The Accounts foils of Blank Paper Tickets falling under the prescribed check should, however, be compared in all respects with the relevant returns.

2124 In the case of other Paper Tickets, the charges should be checked completely with reference to the Tariff Rules, etc. on the subject and compared with the amount shown in the Return. Charges for special trains should be checked in accordance with the Tariff Rules on the subject and with the help of the tour programmes supplied by the General Manager and the composition statements sent in by station.

2125 It should be seen that commencing numbers of Blank Paper and other Paper Tickets shown in the Return of Blank Paper Tickets agree with the closing numbers shown in the checked Return for the previous month and that the tickets issued in the month are accounted for individually in consecutive order in the case of Local traffic and separately for each terminal railway grouped in order of' vias in the case of Through traffic and there is no break in the continuity of Machine Numbers. If a Blank Paper Ticket or other Paper Ticket is not accounted for in the return of Blank Paper Tickets, the debit to be raised against the station should be

(a) If accounts foil is available the value of ticket will be debited.

(b) If accounts foil is missing then the II class fare up to the farthest station to which the ticket could be made available in Local booking in the case of Local Blank Paper Tickets and to the farthest junction with another Railway in the case of through traffic whichever is higher. In case of other paper tickets the debits to be raised against the station shall be as under:-

(b) OTHER PAPER TICKETS	
(1) Local Paper Ticket	Debit should be raised as if the ticket had been issued to the farthest station to which it could be made available in local booking.
(2) Through Paper Ticket	Debit should be raised as if the ticket had been issued to the farthest junction with another Railway

In order to prevent accumulation of Station outstanding on this account, effective steps should be taken for finalization of the enquiries in regard to the missing tickets which should, inter-alia, include the check of the list of missing tickets (received from other railway) with the collected tickets by the destination railway. It should also be seen generally that no Blank Paper Ticket had been issued to a station for which printed card tickets have been supplied. If any tickets are issued and accounted for except in the regular order of consecutive number, the irregularity should be taken up with the station through the Sr. Divisional Commercial Manager. It should be seen that both the regular and irregular numbers are shown by the stations in the Return till the irregular numbers are absorbed.

In case of non-submission of Accounts foil of the BPT/Other Paper Tickets to Traffic Accounts Office, Debits equivalent to the amount accounted for in the relevant Return shall be raised against the station to avoid the presumptive loss against the issue of Accounts Foil to some other passenger in addition to the passenger foil.

2126 The check of Concession Orders and other Vouchers received in payment of passenger fares and check of credits taken for non-issued tickets and tickets issued in exchange for Rail Travel Coupons should be exercised in the same manner as laid down in the case of Passenger classifications for Printed Tickets vide paragraphs 2112 to 2116.

2127 The entries of Blank Paper and other Paper Tickets in the Return of Blank Paper Tickets should be compared individually with the collected tickets received from the destination stations in the case of Local Traffic and from the Accounts Office of the collecting railway in the case of Through traffic. In the event of the tickets not having been collected, the reports **(**COM/ T-7) submitted by the Ticket checking stations of the Blank Paper and other Paper Tickets examined by them separately for Local and Through traffic, should be used to check the issue of tickets as accounted for in the Return of Blank Paper Tickets.

2128 Finally, the totals of each page of the Return of Blank Paper tickets should be compared with the Summary (Appendix VII/D-CM) and the grand total of the Summary in respect of Blank Paper Tickets checked with the total amount arrived vide paragraph **2123.**

2129 No apportionment shall be made of manual BPT's in view of minimal Earning, originating Railways shall retain the earnings. In case of system prepared BPTs the apportionment shall be done as per the rules prescribed for UTS tickets.

2130 Railway Travel Coupon Books. – Detailed rules in regard to the sale of Rail Travel Coupon Books to mercantile firms, touring Government officials, accredited press correspondents, etc. by the Headquarters Office or Divisional Offices or by stations18authorized to sell the mare laid down Paragraph 271 Of the Indian Railway Commercial Manual. As stated therein, an advice of the sale is sent, monthly, to the Accounts Office in form Appendix II/F-CM. On receipt of the advice in the Accounts Office, the remittance of the amount realized by the sale of Railway Travel Coupon Books should be verified. The particulars of sales should, also, be recorded in a Register to be maintained in Form A.2130 for the purpose of verifying the genuineness of the coupons received from the home railway stations or other Railway's Accounts Offices (Para 2131) in lieu of cash (paragraph 2116). Separate pages should be allotted in the Register for each Coupon Book.

REGISTEROFRAILTRAVELCOUPONS

Serial No.	**Coupon Book**		**Date on which sold**	**To whom sold**	**Date of expiry**	**Total No. of Coupons in the Book**
	Class	**No.**				
1	***2***	***3***	***4***	***5***	***6***	***7***

Coupons exchanged for tickets within the date of availability			**Coupons forfeited**
ich exchanged for tickets	**Name of Station**	**No.**	
8	***9***	***10***	***11***

Columns 1 to 7 should be filled in from the return (Form Appendix 11/F-CM) received from Commercial Offices or stations and columns 8 to 10 from coupons received from stations or Accounts Offices of other railways. The coupons remaining un-exchanged after the date of expiry recorded in column 6 will be filled up in column 11.

2131 Rail Travel Coupons issued by one railway are exchangeable at stations on other railways. The fares represented by the other railways' coupons exchanged for tickets at home railway stations should be debited to the railways concerned. Similarly, in the case of home railway coupons exchanged at other railway stations, the fares will be debited by other railways. Such debits should be checked with the Register of Coupons (A. 2130).

2132 Check of Emergent Police Passes. Emergent Police Passes.- (COM/P. 12) are accounted for by stations in the Return of Blank Paper Tickets (Appendix VII/CCM), Local or Through, as the case may be. These should be checked to see:

1) That the commencing number agrees with the closing numbers shown in the previous month's Return;

2) That the passes are accounted for individually in consecutive order;

3) That each entry is supported by a Requisition on the authority of which Pass is issued; and

4) That the details of duty for which the Pass is issued and the Railway with which the duty is connected are given on the Requisition.

2133 The Requisitions and collected passes (received daily from the home railway stations in the case of Local traffic and monthly from the collecting Railway Accounts Office in the case of Through Traffic)should also be checked with the Return received from the Inspector General of Police. Should it transpire, in any case, that the object of the journey was unconnected with the business of the railway, an adjustment of the fare represented by the pass should be made. The collected passes should be retained by the forwarding railway till the liability for the fares represented by these passes has been settled in communication with the Inspector General of Police.

2134 Check of Genuineness of Forms I.A.F.T. 1720 and 1720-A.-The requisitions (Forms I.A.F.T. 1720 and 1,720-A) should be compared with the monthly statements received from Army Units to verify their genuineness.

2135 Check of Monthly Season Tickets -The check of Monthly Season Tickets should be conducted in accordance with the rules, fares and conditions laid down in the Coaching Tariff.

2136 Printed Season Tickets are accounted for in the same manner as printed Card tickets in the Passenger Classification of Printed Tickets (Paragraph 268-CM) and should be checked similarly. The Blank Card Season Ticket Register (Appendix II/ E-CM) should be checked as regards commencing numbers with the closing numbers in the checked register for the previous month and it should be seen that the tickets issued in the month are accounted for individually in consecutive order and there is no break in the continuity of Machine Numbers.

The highest numbers of the collected printed Season Tickets should be checked with the Local/ Through Passenger Classification for Printed Tickets. All collected Blank Card

2137 Check of Pilgrim or Poll Tax.- The Pilgrim or Poll Taxes, though included in the Passengers fares, represent amounts payable to State Government or Local Bodies, etc. on whose behalf they are collected by the Railway. Such amounts should be worked out from the documents indicated below:

LOCAL TRAFFIC

1) Excess Fare Tickets: From Local Excess Fare Returns (COM/R.19/ Revised) and Returns of Local Blank Paper Tickets.

2) Blank Paper Tickets: (Appendix VII-C. CM).

3) Printed Card Tickets: From the Computer tabulations (Statistical Report No. 8) showing printed tickets issued from/to each taxable station in case of outward/inward traffic.

THROUGH TRAFFIC

1) Excess Fare Tickets: From Through Excess Fare returns (COM/R. 19 Revised) in the case of outward traffic and from the advices received from the issuing railways in the case of inward traffic.

2) Blank Paper Tickets: From the Returns of Through Blank Paper Tickets (Appendix VII/C. CM) in the case of outward traffic and Division sheets received from other Railways in the case of inward traffic.

3) Printed Card Tickets: From the Computer tabulations showing printed tickets issued from/to each taxable station in case of outward/inward from other Railways.

The Computer Tabulations of printed tickets issued to each taxable station will be prepared in the following form:

STATISTICAL REPORT NO. 8

Station	**From/ To**	1
	To/ From	2
Index No.		3
Distance		4
Class		5
Type of tickets		6
No. of tickets issued		7
Pilgrim/ Terminal tax		8

(i) UTS/PRS (Local and Foreign): From the relevant computer statement generated from the UTS/PRS.

This statement should be checked to locate abnormal cases if any and the total amount less commission charges at rates agreed upon should be paid to State Government or Local Bodies concerned. The commission should be credited to Abstract' Z-650'.

2138 Working out of earnings due to the worked lines in respect of Passenger (UTS/PRS) Traffic.-

The earnings due to worked lines in the case of Local Outward and Inward traffic and through outward traffic (UTS/PRS) will be worked out by concerned Zonal Railways on the basis of Report generated by CRIS for Traffic exchanged between Worked Lines and Indian Railways.

This report will be passed on to the Accounts Office of the railway on which the worked line is situated for working out the earnings due to the worked lines in respect of Through inward Passenger traffic (Printed Series). The earnings due to worked lines in the case of Local Outward and Inward traffic and Through outward traffic (Printed Tickets) will be worked out from the Passenger Classifications for Printed Tickets submitted by the forwarding stations.

2139 Check of STBA, JTBS & YTSK Commission & Returns--

(1) STBA

(a) System generated Commission Detail –

The amount of charged commission is shown in monthly summary of transaction (cash Information). The commission is granted to STBA on the amount of net sale of tickets. The amount of charged commission should be tallied with the amount shown in Balance Sheet.

Calculation of commission of STBA

SLAB	Monthly sales turn over (in Rs)	Monthly commission %age payable on sales turnover
Slab-1	1-20,000	25% (subject to minimum Rs. 2500)
Slab-2	20,000-1,00,000	15%
Slab-3	>1,00,000	(4% in case of NSG-6/NSG-5/SG-3 category stations and 2% in case NSG-4 category stations) or the rate quoted whichever is lower.

(b) checks of Returns-

Checking of returns shall be done as prescribe in Para 2119 and according to JPO of STBS made between Account and Comm. Dept of home Railway**.**

(2) JTBS

With a view to improve dispensation of Unreserved ticket in city areas a scheme of Jan Sadharan Booking Sewak (JTBS) was introduced.

Checks shall be done according to the existing rules issued by Rly Board and guidelines of JPO made between Accounts Dept. and Commercial Dept. of Home Railway. All returns in respect of UTS returns send to Traffic Accounts office. In addition to existing UTS returns following reports shall be sent to account office-

ANNEXURE-1

(A) Cash Deposited By JTBS During The Month……

JTBS wise Detail

Particulars of JTBS	JTBS No.1	JTBS No.2	Grand Total of the day	CR No.& date of Remittance
Op Balance				
01-11-07				
02-11-07				
Total for the Month				

ANNEXURE-2

(B) STATEMENT SHOWING TRANSACTIONS OF JTBS FOR THE MONTH OF……..

Table Shown in enclosed Annexure "AA" at page No. 26 below.

ANNEXURE-3

(C) BALANCE SHEET FOR THE TRANSACTIONS OF JTBS FOR THE MONTH ……..

DEBITS		CREDIT	
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Op Balance of advance deposit		Tickets sold during the month by JTBS as per Annexure-2	
Amount deposit during the current month		Closing balance of advance deposit	
Total		Total	

Checks of Returns of JTBS

Checking of returns shall be done as prescribe in Para 2119 and as according to JPO of JTBS made between Account and Comm. Deptt. of home Railway**.**

2139 YTSK

Indian Railway now allows private parties in the establishment and operation of PRS and UTS terminals. Such centers are called as YTSK.

All YTSK centers shall sent all the system generated returns related to PRS and UTS like other centers owned by railway to Traffic Account Office as prescribed in JPO made between Account and comm. Dept. and as per Agreement made between Rlys and party.

Checks of Returns of YTSK and commission

Checking of returns shall be done as prescribe in Para 2119 and as according to JPO of YTSK made between Account and Comm. Dept. of home Railway.

2140 Check of Tourist Coupons.- Tourist Agents and Steamship Companies, who are authorized under the terms of their agreements with railways to issue Tourist Coupons, render statements showing the particulars of the coupons sold, the commission deducted by them and the net amount remitted to the railway, at intervals prescribed by the Railway Board from time to time. These statements should be

checked in the same way as "Return of Blank Paper Tickets (Appendix VII(C-CM)" and the receipt of the amount from the Tourist Agents and Steamship Companies verified.

2141 The commission charged by the Tourist Agents, etc., should be checked with reference to the rates agreed upon and should be debited to the Revenue Expenditure Head, Abstract G-700 by means of a Journal Entry (A. 2712) prepared at the end of the month.

2142 Check of High Official Requisitions. Requisitions.-tendered by High Officials of Government for their journeys over the railway are received in the Accounts Office along with the Daily Cash Remittance Note (COM/C. 9 Revised). They should be checked to see that the Officer is entitled to the accommodation supplied as laid down in the Tariff, that the Requisition is signed by the Officer and the Station Master, that the particulars of tickets purchased are recorded in the space provided on the Requisition for the purpose and that the tickets are accounts for in the Local/Through Return of Blank Paper Tickets(Appendix VII/C-CM).

2143 The collected foils of Requisition received from destination stations in the case of Local traffic and from the collecting stations in the case of Local Traffic and from the collecting Railway Accounts Offices in the case of Through traffic should be checked with those received from the forwarding stations and also with the particulars furnished by the Traffic authorities e.g., composition statements of special trains for High Officials and record of movement of saloons and the relevant Tariff Rules.

2144 If any person travels with a High Official in a carriage or compartment reserved for him, the usual fares received from the sale of First class tickets to such persons will be adjusted as follows:

1) In the case of as a loon reserved exclusively for the use of a High Official for which special haulage rates are payable(i.e., saloons on which interest, maintenances and depreciation charges are paid by Government), when the number of occupants excluding Attendants is in excess of six,fares for the number of occupants in excess of six shall be retained by the railway;
2) In the case of a saloon belonging to the ordinary stock of a railway for which charges at public rates are payable, when the actual fares for the number of occupants amount to more than the minimum charge payable for the saloon, the difference shall be retained by the railways;
3) In the case of First class compartment, when the number of occupants is in excess of the minimum number of fares for which the compartment can be reserved for the public, fares for the number of occupants in excess, of the min number of First class fares, shall be retained by the railway.

Note. Portions of fares, which is not to be retained by the railway shall be credited to the Department which bears the charge for the haulage of the reserved accommodation by deduction from the carriage bills (A.2907)of the railway submitted to the Department concerned.

2145 When any person accompanying a High Official holds are turn ticket, half of the fares paid should be credited for each journey to the Department concerned.

2146 When a Personal Assistant, Stenographer or the clerk holding a ticket for the class of

accommodation in which he is entitled to travel under the Travelling Allowance Rules, travels with a High Official in the accommodation reserved for the latter, the fare paid for such ticket should not be deducted from the charge due to the railway for the reserved accommodation.

2147 Check of Free Passes.

1) Officers issuing passes will advise the Accounts office of the number of the blank Pass Books as and when they are brought into use and will intimate, monthly, the opening and closing number of passes issued during the month and the numbers of passes cancelled. In the case of through traffic, a monthly return showing the number of Passes issued to each Railway together with the number of Passes cancelled if any, shall be submitted by the issuing officers to the financial Adviser and chief Accounts Officer of the destination railways for similar check.

2) Ten percent of monthly returns (com-T-7-revised), received from the ticket checking staff showing particulars of Free Passes checked by them should be selected every month, by the Accounts Officer and particulars of the free passes noted therein should be traced into the relevant monthly returns of free Passes received from the Pass issuing Authorities.

3) A 5% test check of all the tickets issued on the passes issued on passes issued on HRMS may be done by TAO in consultation with CRIS.

Irregularities, if any, detected should be reported to the appropriate commercial/issuing authorities for remedial action. The particulars of entries relating to free passes with destinations on other Railways, if any in the through traffic returns COM-T 7 (Revised) should be extracted and sent to the Traffic Accounts office of the destination railway concerned for necessary check.

2148 . In their periodical inspections of Divisional offices, Accounts Officers should see the work of these offices in connection with the custody and issue of Free Passes.

2149 Check of Return of Excess Fares.-(COM/R-19):The check off are as shown in the Accounts Foils of Excess Fare Tickets should be exercised in respect of two days in each 10-day period i.e. (6) dates in a month.

2150 The amounts on the individual Excess Fare Tickets should be totaled and this total checked with the total amount of the Excess Fare Tickets. If both the totals agree, an individual comparison of Excess Fare Tickets with the Return is not necessary. If the totals do not agree, comparison of individual tickets with the entries in the Excess Fare Return should be made to locate the discrepancy except where the difference between the two figures is within the limits laid down by the Railway Board from time to time. The Accounts foils of Excess Fare Tickets falling under the prescribed check should, however, be compared in all respects with the relevant Returns.

2151 In examining the Excess Fare Returns, the opening numbers of Excess Fare Tickets should be checked with the closing numbers of the checked Return for the previous month and it should be seen that the tickets issued in the month are accounted for individually in consecutive order, and there is no break in the continuity of machine numbers. If a Local Excess Fare Ticket is not accounted for in the Excess Fare Return, the debit should be raised against the Station/ Travelling Ticket Examiner as if the ticket had been issued

to the farthest station/destination to which it could be made available in Local booking. In the case of Through traffic, the debit should be raised as if the ticket had been issued to the farthest station/ destination with another railway. The fares should be calculated on the basis of Second class fare for Excess Fare Tickets for which the class cannot be ascertained from any other connected records.

2152 All the cancelled Excess Fare Tickets and the collected Excess Fare Tickets (received from the home railway stations in the case of Local traffic and from the collecting Railway Accounts Officers in the case of Through traffic) should be checked with the Excess Fare Return to the extent to the extent of two dates i.e., the dates already selected for the purpose of checking the accuracy of fares vide para 2149 In case of cancelled Excess Fare Ticket the passenger and accounts foils should be received and reason for cancellation of EFT foils should be clearly specified. Subsequent EFT Foil no. prepared in lieu of cancelled EFT need to be quoted so as to co-relate the correctness of cancellation so done. If co-relation could not be established with cancelled EFT, the debit should be raised.

2153 In checking the correctness offers as laid down in the Paragraph2150,its should be seen:

1) That the particulars shown in the Returns agree with those recorded in the Excess Fare Tickets;
2) That complete particulars necessary for the check of charges collected are recorded! and that the remarks in the column 'Cause of Charges' are sufficiently clear and complete to admit of check of fares; that in cases in which lower penalty is levied on the authority of Guard's Certificates the entries are supported by the original certificates.

2154 If any Excess Fare Ticket is found to have been issued for unbooked luggage, the amount there of should be transferred to the Local/Through Luggage Return (COM/L-26 Revised or COM/L-29 Revised) and charges checked accordingly.

2155 Excess Fare Returns of Travelling Ticket Examiners.-The checks mentioned in Paragraphs2150 to 2155 are equally applicable to Excess Fare Returns of Travelling Ticket Examiners. In addition to these checks, it should be seen that Returns have been received from all Travelling Ticket Examiners and all the Excess Fare Ticket books issued to them, as shown in the list furnished to the Accounts Office by the Controlling authority(Paragraph551-CM),have been continuously and completely accounted for in the Returns. It should also be seen that the amounts deposited by the Travelling Ticket Examiners at various stations are accounted for by the latter in their Balance Sheets.

2156 No apportionment shall be made of manual EFT's in view of minimal Earning, originating Railways shall retain the earnings. In case of system prepared EFT's the apportionment shall be done as per the rules prescribed for UT Stickets**.**

2157 The Financial Adviser and Chief Accounts Officer should, in consultation with the Chief Commercial Superintendent lay down a procedure for check over the completeness of the accountal of Handing Over Memoranda and the continuity of their numbers. Complete details regarding the Returns that are to be submitted and the extent and scope of check to be exercised in the Accounts Office should be prescribed in the local manual of procedure of the Accounts Office.

2158 Check of Certificates issued by Guards or other Authorized Railway Servants.- Ten per

cent of the certificates issued by the Guards in charge of the trains or by other authorized railway servants to the passengers, who are unable to buy tickets for want of time but who have informed the Guards or other authorized railways servants before boarding the trains or before being detected of travelling without tickets, should be compared with the Local/Through Excess Fare Returns. A complete checks should however, be exercised over the accountal and continuity of numbers of these certificates.

2159 It should be seen at the time of periodical inspection that proper arrangements exist for the safe custody and issue in serial order of the Excess Fare Ticket Books to the Travelling Ticket Examiners. It should also be seen that any additional book is to be issued to a Travelling Ticket Examiner on need basis with the approval of competent authority which presently is Chief Commercial Manager with the concurrence of Financial Advisor and Chief Accounts Officer.

Annexure "AA"

STATEMENT SHOWING TRANSACTIONS OF JTBS FOR THE MONTH OF ……..

Particulars of JTBS	Opening balance of advance deposit	Advance amount deposited during the month	Total	Total amount of Tickets sold			Closing balance of current month(advance deposit available with Railways)
JTBS No1							
JTBS No. 2							
Total for the month							