CHAPTER-XXIII

CHECK OF GOODS TRAFFIC EARNINGS

2301 Returns check in Accounts Office. -This Chapter deals with the check and accounting, etc. of the following in respect of Local/ Through Goods traffic

1. **Accounts foils of Railway Receipts;**
2. **Statements of Incorrect Invoices;**
3. **Paid Statements generated by CRIS;**
4. **Machine prepared Abstracts returned by destination stations;**
5. **Lists of Refunds of Overcharges (COM/R.12Revised);**
6. **Overcharge Sheets(COM/0,7Revised);**
7. **Compensation Claims;**
8. **demurrage/Wharfage Returns(COM/ D.14 Revised and COM./W.6 Revised);**
9. **statements of Crane Charges (COM/S.41Revised);**
10. **statements of Siding charges (COM/S.3Revised);**
11. **terminal Tax Statements (COM/T.5Revised).**

On introduction of e-TRR, the Accounts foils of e-TRR will be transmitted to Traffic Accounts office and retained in Electronic form. In case of non E-TRR, the Accounts foils of Railway Receipts (RR) are required to be submitted by the stations, through Couriers daily, twice a period, once a period or once a month as prescribed by each railway for each station. The other returns are required to be submitted by the stations monthly. The Paid Statements & MPA will be **obtained from Web Report of FOIS module**. Any delay in the submission of the returns etc. by the stations should be taken up with them and repeated delay should be brought up to the notice of the Traffic Authorities.

2302 Receipt of Accounts Foils of Railway Receipts from forwarding Stations.-Accounts foils of RRs (**non E-TRR**) prepared on pre-printed are **submitted by each station along with** Covering memo (Appendix XIV/E-CM) **showing details of accounts foils of RRs submitted to Traffic Accounts Office**. Accounts foil of E-TRRs will be obtained from CRIS Application of FOIS/TAMS. The bundles of RRs, on receipt in Accounts Office/**e-TRR downloaded from CRIS**, should be entered in a register to be maintained for the purpose and each bundle given a serial number for the month. This number prefixed by a number to identify each month and year should be entered, on the covering memo also e.g. 10^{th} bundle for August, 2016 will be given the number as 8/16/10.

Reason for issue of manual RRs must be seen against the extant instructions for issue of manual RRs.

2303 The continuity of Pre-Printed Stationery Number used for preparation of non e-TRR invoices should be watched. The commencing number of the (Pre- printed) Stationery shown in the covering memo

should be tallied with the closing number as per the last bundle of invoices received from the station and it should also be seen that all the RRs mentioned in the covering memo have been received, any invoice found missing being called for from the station concerned immediately. This should be cross checked with "issued /non issued stationery Report" from Exception Report of Stationery generated by CRIS.

2304 The foils of cancelled invoices **(in case of Non e-TRR or manual RR)** should be removed from the bundles and tallied with the printed numbers shown in column 4 of the covering memo (Appendix XIV/-E CM) making sure that all the foils except the record foil of the invoice *(i.e.3* for Local traffic and for Through Traffic) have been received.

2305 **Check of Railway Receipts-** 100 % check of all types of RRs (including Manual RRs) should be exercised by Traffic Accounts office irrespective of Value.

FOIS Error Sheet module should be utilized for conducting internal check of the original data of RR and raising of debits against the stations.

2306 Check of Goods Railway Receipt

(RRs), issued for collection of Haulage Charges of Container Trains, haulage of Empty Wagons Haulage of Engines on Private accounts etc are guided by Rules specified for the purpose. Charging on Goods Railway Receipt for all other Purposes are guided by the following basis:

Freight charged on RR = ((Weight x Rate) + Surcharge – Rebate) along with GST as applicable

Weight are categorised under two heads types Permissible Carrying Capacity (PCC) and Actual Weight derived after weighment. Freight rates are charged under normal rate and punitive rate for overloaded quantity.

In the check of Railway Receipts (RRs) the following aspects should be seen:

1.1Weight to be calculated and verified wagon wise.

1.2 PCC is dependent on Commodity, Wagon Type, Route Type and Monsoon or on Non Monsoon period.

1.3 With regard to PCC, all related latest instructions circulated by Railway Board shall be followed.

1.4 Chargeable weight is correct to be verified.

1.5 If Actual weight of Commodity is equal to or less than PCC, then PCC will be charged at Normal Freight Rate. If Actual weight of Commodity is more than PCC plus Tolerance then Freight Charges levied as per prescribed Rules under Punitive Charges for Overloading. The latest Railways (Punitive Charges for overloading of wagon) (Amendment) Rules, 2022 and any subsequent amendments from time to time need to be followed and checked against.

1.6 Actual weight of the Commodity in Wagon is to be derived by deducting Designed Tare weight /Actual Printed Tare Weights of the Wagon from Gross weight arrived after weighment in Weigh

Bridge or any method of weighment as prescribed by board for the commodity.

1.7 Rate means the rate applicable to a commodity as per the class assigned in the classification and as prescribed in Goods Tariff Rules for distance between Originating and Destination.

1.8 Distance considered shall be shortest Distance or Rationalized Distance as prescribed for the Commodity whichever more is taken or not to be verified. Nonetheless it shall be ensured that the distance taken is as per the prevalent guidelines on this subject.

1.9 Inflated Distance wherever prescribed for Goods Traffic should be verified.

1.10 After introduction of RBS, distances can be arrived correctly by choosing Alpha Codes of Originating, Destination for Commodity. In case of Restricted Routes distances should be arrived as per Carried Route.

1.11 Surcharges such as Supplementary Surcharge for Two point, Multipoint and Mini Rakes, Congestion Surcharge for inter Dominion Traffic, Busy Season Surcharge, To pay surcharge, Terminal Charge, Development Surcharges, Terminal Access Charge (TAC) Siding Charges, Railway Bridge Surcharge, Over Dimensional Traffic Infringement Charges, Railway Risk Surcharge etc levied as per prescribed rules to be checked.

1.12 Rebate and Discount such as Graded Concession for Short Lead and Long Lead Traffic , Freight Concession for North Eastern States, Freight Incentive scheme for Loading of Bagged Fly ash , STS, TEFD, Rebate on Various Wagon Investment schemes (LWIS, Private Wagon scheme, GPWIS, SFTO) etc granted as per prescribed Rules to be checked. Concession /rebate granted on RR should be checked to ensure that same is as per relevant circular/policy/authority.

1.13 In case where reduced rates are charged, there is evidence that the Tariff conditions attaching to the lower rates have been duly fulfilled and where there are alternative ('Railway' or 'Owner's Risk') rates and the Railway Risk rate is charged, the invoice bears the necessary endorsements;

1.14 Tax component (like GST, Cess, Surcharge etc) have been correctly levied.

2. Railway Receipt is prepared in pre-printed stationery & Continuity of stationery numbers and RR numbers series wise / e-TRR is maintained to be checked.

3. The classification of the commodity is correct according to the description of goods given in the invoice;

4. In the case of Through traffic, the instructions contained in Chapter-III of I.R.C.A. Conference Rules, Part-11 regarding the routing of traffic and calculation of charger-recoverable have been correctly observed;

5. The rules in force regarding minimum charges are observed;

6. If freight is paid by credit note, at the forwarding station, the number and date of the credit note is entered on the invoice;

7. Where the loading and unloading is required to be done by the Consignor or consignee respectively, symbol "P" is written in the column "Handled By" on the invoice.

8. When consignments are carried at special reduced rates on the authority of certificates, the connected invoices bear a remark that necessary certificates have been granted by authorized officers, and reconciled with the certificates submitted by the authorized officers to the Accounts Office..In the case of consignments booked under several invoices at concession rates on the authority of one certificate, the certificate is furnished with the first invoice so issued, all subsequent invoices bearing reference to this authority;

9. In cases where concession rates are charged on empty wagons returned to the original booking station, the particulars of original booking are given on the invoices and they are correct;

10. Railway Receipt (RR) are being charged by FOIS duly taking into account the factors provided/Fed by Operator. In case some element is left out or erroneously included the same is rectified by the Chief Goods Supervisor (CGS) by operating FAUC FAUC (Freight adjustment of under Charges)/FAOC (Freight adjustment of Over Charges). As FAUC/FAOC is different from FOIS calculated figure the same needs to be verified and correctly allocated considering the items left out/erroneously included.It should be checked that all FAUC/FAOC are as per valid order/authority.

11. Supersessional RR should be checked in reference to original Paid RR for correct levy of freight and other charges.

12. The rules in force regarding minimum charges are observed;
Confirmation regarding checking of a particular invoice should be made in system maintained by CRIS, only after all the above aspects have been ensured.

2307 When Railway Receipts (RR's)/Invoices are prepared without weighment and are required to be weighed en route the same should bear "SWA (Sender's weight Accepted) remarks

In such cases, the weighbridge stations are required to weigh and advise the net weight to the forwarding and destination stations and the Traffic Accounts Office of the destination station (Paragraph1425-CM). If the weighment advice is not available at the time the local invoice is under check in the Accounts Office, the charges should be checked, in the first instance, on the basis of weight shown by the forwarding station which would be the Sender's declared weight or the minimum weight for wagon load scale, whichever is greater. Such invoices should, subsequently, be checked with the advices received from the weigh bridge stations and debit for undercharges, if any, raised against the stations concerned after verification with the returns of destination stations that the undercharges have not already been collected.

In the case of Through traffic, particulars of Railway Receipts requiring weighment en route should be advised by the forwarding Railway Accounts Office to the receiving Railway Accounts Office

for linking with the advices of weighment received from the weigh bridge stations (Paragraph 1424(b)-CM) and to verify that the charges due is collected. Weighment sheets in such cases should be sent to the Accounts Office of Forwarding as well as receiving Railway by the Accounts Office of the railway on which the weighbridge station is situated and checking the charges finally on the basis thereof.

After introduction of FOIS integrated weighbridge system weighment results are directly transmitted to Rake Id available in FOIS. If RR has already been prepared before weighment then the undercharges/overcharges based on weighment result has to be calculated manually and charges to be collected locally. It should be verified from weigh Bridge Reports and should be checked that results of all weighments have been incorporated in RR or Collected Locally if weighed after preparation of RR.Comprehensive guidelines contained in latest Master Circular on the subject should be referred to.

2308 While Granting delivery against Invoices/RR's booked under Sender's weight Accepted (SWA) it is to be ensured that the Rake has been weighed en-route or to be weighed at the destination and the charges due is recovered. Thus, in case of consignments other than in full wagon loads, where the invoices bear the remarks "consignments to be weighed at destination". (Paragraph 1426-CM), the local invoices should be checked with the weighment advice received from the destination stations. In the case of Through traffic, the particulars of such invoices should be advised by forwarding Railway Accounts Office to the receiving Railway Accounts Office for similar linking with the result of weighment to be obtained from the destination stations unless the same is already indicated in the machine prepared abstract returned by the destination stations and checking the charges finally on the basis there of.

Traffic Accounts office should call for weighment reports from each weigh Bridge and particulars of their realisation/recovery in RR or otherwise. If charges have not been recovered then necessary Debits should be raised to Forwarding or Destination station as the case may beZonal Railways may frame local procedure orders to ensure receipt of weighment reports from each weigh bridge.

2309 A complete check (including check of calculations) of "other charges" should be carried out on all invoices irrespective of their value. This will include the calculation of supplementary charge/surcharge,if any, leviable on"Other charges". The amount of"Other charges",after check, should, in the case of local traffic, be entered in the column for "Overcharge" on the invoice. In the case of Through Traffic, the amount of "Other charges", should be split between the originating railway and the destination railway. The amount of" Other charges" attributable to the originating(home)railway should be entered in the "Overcharge "' column on the invoice and the amount of "Other charges "attributable to the destination railways should be entered in the" Undercharge" column on the invoice. Amount of" Other charges" representing payments to Out/City Booking Agencies, etc.,if they are to be disbursed by the home railway to the parties concerned, should also be allotted to the home railway. The "Other charges" at the receiving end should be allotted to the destination railway.

2310 When siding charges are calculated and collected on the basis of adding a certain distance to the distance between stations in lieu of a specific charge per wagon, the rate in the rate column of the invoice would include this charge and the freight inclusive of the siding charges will be shown in the 'Freight' column of such Railway Receipts.

2311 Out/City Booking Agency Invoices. The procedure prescribed in Paragraphs2302 to 2310 is also applicable to Out/City Booking Agency invoices. In the case of these invoices, it should be seen in

addition that:1) the correct cartage charges are levied for the conveyance of goods between the station and the Out/City. Booking Agency in accordance with the terms of the agreement with the Out/City Booking Agency;

2) no invoice is issued between the Out/City Booking Agency and the connecting station or vice versa;

3) the rules regarding minimum charges for Out/City Booking Agency traffic prescribed in the agreements have been observed; and

4) the Out/City Booking Agency charges and the railway proportion have been distinctly shown on the invoice to facilitate the checking of the bills of the Out/City Booking Agent or preparation of the Out/City Booking Agency Division Sheet, as the case may be.

2312 Check of Fodder Invoices. In checking the invoices issued for fodder or forage traffic under the special rates (videParagraph1468-CM),it should be seen that:
1) the invoice are covered by the certificates of competent authorities and issued only from or to the stations notified from time to time by the Railway Administrations concerned and not in the reverse direction;
2) the invoices have not been issued for fodder or for agere- booked from a station to which the special rates apply; and
3) the freight charges have been shown in the invoice at the special rates given in the Tariff.

2313 After checking of Invoices through the computer system, report regarding such fodder invoices issued during the month should be taken out from System The special credits taken by the stations in their Balance Sheets in respect of fodder invoices (vide Paragraph 1469-CM) relating to Local traffic and Through Outward Paid traffic should be checked with reference to the amounts appearing in the system reports as mentioned above In the case of Through Outward "To-Pay" traffic, lists of invoices showing all the relevant particulars as indicated above should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office to enable the latter to take necessary action to verify the special credits taken by the destination stations. Acknowledgement of such lists by the receiving Railway Accounts Office should be watched by the forwarding Railway Accounts Office.

2314 Check of Fodder Statement.-The fodder statements submitted by the stations (vide Paragraph1469-CM) should be compared with system generated report (vide Paragraph 2313) in the case of Local traffic and through Outwards Paid traffic and with the list of invoices received from the forwarding Railway Accounts Office in the case of Through Inwards "To-Pay "traffic. Thereafter, a bill for the amount representing the difference between the freight due at the special rates and that actually recovered from the traders at the concession rates should be preferred against the State Government concerned.

2315 Statement of Incorrect Invoices.- Accounts copy of Goods invoices received from stations or downloaded from FOIS (e-TRR Foils) are subject to internal check in Traffic Accounts Office by deploying their own mechanism (Computerised system of Internal check or manual system)

The undercharges and overcharges detected in invoices are listed in a statement of Incorrect Invoices, prepared RR wise separately for undercharges and Overcharges in the following format,

STATEMENT OF INCORRECT INVOICES

Month	Station from	Station to	R.R No.	Invoice	Rate	Total station freight	Total checked freight	Difference	
								Plus	Minus

In addition to this Railway Receipts for both "Paid" and "To-Pay" traffic, can be checked through system (in- house or CRIS based). However, a monthly statement, showing undercharges / overcharges (if any as prescribed above) detected at the time of checking of Invoices will be issued from checking section of TA Branch. The statement will be sent to TA office of receiving Railway as advised in para 2326 (Revised).
If an undercharge is detected or the error attributable to wrong application of weight condition, axle load restrictions, rationalized route, wrong classification, irregular concession, other charges etc an advice should be given to the forwarding station to avoid the incidence of further incorrect booking. The Error Sheet (as per para 2327) should, however, be issued along with complete particulars of invoices for detected undercharges after verification, so that station may recover undercharges.

2316 A monthly statement, (Revised para 2325) showing undercharges / overcharges (if any) detected at the time of checking of invoices will be issued from checking section of TA Branch for both "Paid" and "To-Pay" traffic.
In the case of Through traffic, the statements of Incorrect Invoices for undercharges on "Paid" traffic will be prepared separately for items for which (a) the forwarding railway is responsible for the collection of undercharges and (b) the destination railway is responsible for the collection of undercharges.

The Statements relating to "Undercharges" and "Overcharges" on "To-Pay" invoices and "Undercharges" on "Paid" invoices for the collection of which the destination railway is responsible, should be sent by the forwarding Railway Accounts Office to the receiving Railway Accounts Office not later than 15th of the following month and there lated invoices, arranged in the serial order of the entries in the statements of undercharges, should be sent along with the statements. In the case of Statements of "Undercharges" and "Overcharges against invoices for which the destination railway is responsible in respect of any "Station to" should be grouped at one place. Similarly, for undercharges on "Paid" & 'To-pay' traffic for which the forwarding railway is responsible in respect of one "Station from" should be grouped together.

2317 A monthly statement, (Revised para 2326) showing undercharges / overcharges (if any) detected at the time of checking of invoices will be issued from checking section of TA Branch for both "Paid" and "To Pay" traffic

The items of undercharges appearing in the above Statement relating to Local traffic should be verified in the Accounts office with the Machine Prepared Abstracts returned by the destination stations to see if the undercharges have been accounted for therein. If not, or if the undercharge accounted for in the Machine prepared Abstracts is less than that appearing in the above Statement, Error Sheet, as due, should

be issued against the station responsible after checking the accuracy of the undercharge with reference to the relevant invoice.

Similar action should be taken in the case of above Statement relating to Through traffic also except that no verification with the Machine prepared Abstracts would be necessary in respect of undercharges on Through Outward Paid traffic for the realization of which the forwarding railway is responsible and necessary debits should in such cases, be raised by the forwarding Railway Accounts Office against the forwarding Stations concerned after checking the accuracy of the undercharges with reference to the relevant invoices.

2318 When undercharges are detected by and recovered at the receiving stations in respect of prepaid traffic, these stations take debit for the undercharged amounts and account for such undercharge in the returns submitted to the Accounts Office. Particulars of such under charges relating to Through traffic should be advised by the receiving Railway Accounts Office to the forwarding Railway Accounts Office to enable the latter to withdraw the debit, if any, raised in this connection against the forwarding stations. This procedure is applicable to cases in which under charges are debitable against the forwarding stations in terms of Paragraph1811-CM.

2319 In the case of Overcharges appearing in the' statement of undercharges & overcharges (statement of incorrect invoices as generated after checking of invoices in computerized system relating to Local traffic and Through Outward Paid traffic, Lists of Voluntary Refunds of Overcharges should be prepared by the Accounts Office in accordance with the procedure described in Paragraph 2401 and sent, after necessary check with the relevant invoices, to the Commercial Department after ensuring that no item is included in these lists for which an Overcharge sheet has already been certified or Refund List has been passed.

2320 On the basis of the computerized invoices available in system and feeding of data of manual RRs in the system, Monthly Outward Abstracts shall be system generated, in the following form. Entries in respect of one "Station to" being grouped at one place.

Month	Station to	Station From	Via	Commodity Number	RR Number	Number of wagons
1	2	3	4	5	6	7

Charged Weight	Actual weight handled by		RR Freight		Overcharge
8	9		10		11
	Railway	Owner	Paid	To Pay	

The totals in the Machine Prepared Abstracts will be given for each "Station to" and page numbering will also be done on these Abstracts. The transactions for each "Station to" will be printed on separate sheets. The Machine Prepared Abstracts for Local and through traffic will be retrieved by the Accounts Office and destination stations concerned, by the 5th of the following month.

2321 Each and every Railway Receipt booked from each station will be listed in this statement generated by computerized system. The total ‘Paid' freight shown in the Paid Statement should be utilized in the Accounts Office for the check of debit in the Balance sheet under the head "Goods Outward Paid, Local/Through".

(A) The name of the originating station, its code number and the month of issue will be printed at the top of the statement.

(B)(1) Station to - Numerical Code. (2) R.R. No. (3) Invoice Index. No. (4) Commodity code (5) No. of wagons (6) Station freight (7) Calculated freight (8) Actual weight (9) Charged weight (10) Indication to show the following details :

a) Paid traffic b) Incorrect Invoice c) Consignment booked “Sender's weight accepted d) Handled by owner/railway e) Consignment booked against credit notes.

(C) Totals of the following fields:

a) Station freight : paid

b) Calculated freight : paid/separately

c)actual weight

d) Charged weight will be printed at the end of the statement

The total ‘Paid' freight shown in the Paid Statement should be utilized in the Accounts Office for the check of debit in the Balance sheet under the head "Goods Outward Paid, Local/Through".

Local/Through SRR prepared against Local/Through RR to be shown with details of adjustment of freight and GST either in the same month or in the following month to enable proper reconciliation by Traffic Accounts.

2322 The total actual weight handled by “Railway” and by “Owners” as appearing in the Paid Statement for each “Station from “should be used for checking Handling Bills at the originating end.

2323 In the computerized system the continuity verification detail should be fed in computerized system, so that the genuineness of RR stationery could be checked.

2324 Apportionment of Through Goods Earnings.- Apportionment of through goods earnings should be made on the following general principles:

1. Apportionment of through goods earnings shall be on Freight excluding GST.
2. All Terminal and Area Specific Charges such as Terminal Charge, Rail Bridge Charges, Siding charges etc should be segregated and credited to the specified Zones to whom it is due.
3. The Zonal Railways performing terminal and transshipment operations should, in the first instance, be credited with the amount at the rates prescribed by Railway Board from time to time.
4. The residual freight earnings should be apportioned amongst the individual Zonal Railways on carried route basis
5. In cases where traffic originates or terminates at a joint station or junction or traffic is transshipped at the break of gauge transshipment point situated at a junction station, financial adjustment in earnings should be made separately, taking into account the total traffic dealt with at the joint stations (terminal or transshipment point) by calculating the credit/debit at the rate of terminal/transshipment charges levied on public traffic.

Apportionment of Earnings for traffic carried over more than one Railways is to be carried out by Centralised Apportionment system and detailed apportionment matrix of outward and inward shares pertaining to each Railway is determined for adjustment of apportioned shares by Railways.
Where shares are not worked out through Centralised Apportionment System amongst Zonal Railways for revenue from manual Paid Parcel Traffic, Excess Fare, Luggage, Postal Haulage charges, Animals and Birds, such revenue should be retained wholly by Collecting/Home Railway. (Para 2156&2206).

The detailed Apportionment matrix is a statement showing each railway's share on Through Outward "Paid" and "To-Pay" Goods traffic as also railway-wise share of "Other charges" creditable to each railway.

The net result due to each railway on Through Outward Goods traffic should be worked out by Computerised System on the basis of Apportionment statement or Matrix by deducting freight "To-Pay' at each receiving railway from its share and by deducting Paid" freight from the share due to the forwarding railway. In the case of cross traffic, the intermediate railway will get full share as worked out as no "Paid" or "To-Pay" freight is collected by the intermediate railway.

For apportionment, if actual carried route is different from booked route, actual carried route should be considered. In case, of traffic terminating in the month after the month of generation of invoice, necessary adjustment should be done in the apportionment results of the next month (terminating month of traffic) and net results worked out accordingly.

In the case of traffic interchanged with Deposit Private Companies, NGR, SPVs etc the apportionment of interchanged traffic should be guided by principles defined in Chapter XXXI/ the concessionaire agreement or guidelines issued on this matter.

The Apportionment to Worked Lines for Traffic Carried over ie Deposit Private Companies, NGR, and SPVs etc shall be done by the Zonal Railway under whose jurisdiction the worked line falls on the basis of principles laid down in agreement. Further, Agreement terms and conditions should generally confirm to the basic tenets of apportionment and other Rules as enshrined in Codal Provisions, manuals or extant RB guidelines.

In absence of above, Apportionment to Worked Lines shall be carried out as per

i) Matrix available in CAS
or

ii) as provided by CRIS in FOIS

2325 Each Railway Accounts Office should extract, system generated statements showing the figures of total "Paid" freight, , total share of earnings including cross traffic, "other charges and net results, every month, to conduct periodical review of earnings**.**

2326 Internal Check of Machine prepared Abstracts.-The destination stations are required to compare the entries in the Local/Through Machine Prepared Abstracts obtained by them from computerized system and checked with those in the relevant Delivery Book as per procedure laid down in Paragraphs 2020 to

2033-CMand only in case of discrepancy detected at the station as a result of comparison between delivery book and MPA send one copy of the Machine Prepared Abstract to the Accounts Office along with the Goods Balance Sheet. . The changes made in the Local/Through Machine Prepared Abstracts by the destination stations as a result of this comparison should be checked completely with reference to the relevant records viz. Invoices, etc. available in the Accounts Office reference being made, where necessary, to the forwarding Railway Accounts Office in the case of through traffic. It should also be compared with reference to the copy of Machine Prepared Abstracts in the Accounts Office. Appropriate action should be taken for any irregularities, recovery of undercharges, etc. coming to notice as a result of this check.
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2327 In the case of undercharges due to error in description and/or weight discovered by the stations as a result of check of invoices at destination, the stations are required to attach the original invoices or copies thereof, indicating full particulars of undercharges, to the Machine Prepared Abstract to be returned to the Accounts Office (Paragraph 2024-CM). The accuracy of the undercharges detected by the stations in all such cases should be checked by the Account Office with reference to their lated Local/Through invoice.

2328 Refund of Unclaimed Overcharges- The procedure for the refund of Overcharges amounting to Rs. 1000 of more relating to Goods traffic has been laid down in Paragraphs 2401 and 2402.

2329 Check of Overcharge Sheets.-The procedure for the check of Overcharge Sheets relating to Public Claims and Clearance of Station Outstandings in connection with Goods traffic has been laid down in Paragraphs 2403to2409.

2330 Check of Compensation Claims.- The procedure for the check of Compensation claims relating toGoodstraffichasbeenlaiddowninParagraphs2410and2411.

2331 Check of Wharfage and Demurrage Returns.- **Check of Wharfage and Demurrage Returns**.- The totals of the 'Amount' column in all returns of wharfage charges (COM/W6) Revised and demurrage charges (COM/D-14 Revised) should be checked completely and it should be ensured that the amount accounted for therein agrees with the amount taken to debit in the Station Balance Sheet. Thereafter a complete check of not less than five percent returns should be made. The particular returns to be checked each month will be selected by the Accounts Officer. These returns should be checked to see that:

1) the return is complete in every respect as per columns provided;

2) the date given in the column "Goods available for delivery" is the date of unloading and not the date after deducting the free time allowance;

3) the "number of hours/days for which demurrage/wharfage is due" has been calculated in accordance with the Tariff Rules;

4) the "amount due" has been correctly charged in accordance with the rules in the Goods Tariff;

5) when wharfage and demurrage charges have been foregone, an authority signed by a competent officer of the Traffic Department is forthcoming and all conditions attaching to the remission of demurrage and wharfage have been fulfilled;

6) the "amount foregone agrees with the sanction of the competent authority and the "amount collected" is correct;

7) the charges are brought to account in the return for the month in which the consignment is delivered or otherwise disposed of and not in a subsequent month;

8) demurrage, wharfage or storage charges have been taken into account in respect of consignments transferred to the Lost Property Office; and. when any short charges or other irregularities are discovered, necessary error sheets should be issued against the stations concerned. **The amount of error sheet raised should be excluding GST and GST will be applicable once the error sheet is admitted by the station.**

9) When there are more than one placement, placement and removal time for each placement has been mentioned and Dies-Non/DRT has been taken accordingly in the statement. The existing forms (i.e COM/W7 (Revised) & COM/D-15 (Revised)) (Note 1)

10) Free time under Wharfage calculation has been taken in accordance with the class of Station. (Note 1)

11) When Loading/Unloading extends to more than one month, demurrage/wharfage charges accrued up to the end of month should be accounted in that month only and not in the month when removal takes place.

12) When demurrage charges are calculated under debit credit policy, total debit and credit hours are worked out at the end of the month only duly adhering to terms/conditions mentioned in latest Rly Board circular. Since the DC bill is generated in the 1st week of the following month, the demurrage charges should be accounted for in subsequent month. (Note 2).

2332 Check of Crane Charges.-A statement of crane charges giving the information detailed in Paragraph 1530-CM is submitted by stations monthly when cranes are utilized to handle consignments required under Tariff rules to be loaded and unloaded by owners. This return should be checked to see that:

1) the charges have been levied in accordance with the rates prescribed in the Goods Tariff, and when a crane has been brought from another station, haulage charges have been recovered for the distance from and to the station from which the crane has been brought. Haulage charges are recoverable even if the crane is not utilized after being brought from the other station.

2333 Statement showing the use of Travelling Crane Charges.- Stations at which travelling cranes are stabled are required to furnish to the Accounts Office a monthly statement in Form COM/C. 42 Revised showing movements of the cranes during the month. The accuracy of charges collected and accounted for by the stations using the cranes in their Statements of Crane charges (Paragraph 2332) should be checked with reference to this statement.

2334 Check of Siding Statements.-The haulage charges for wagons put into and taken out of a siding are not shown in invoices but station keep a record of all such wagons in the Register of Siding (COM/S.3Revised). A copy of this Register is submitted monthly to the Accounts Office. When no wagon is placed on a siding, the station concerned is required to send a "Nil" Return. The copy of the Register sent by the station should be checked to see that:

1) the charges have been correctly calculated in accordance with the rates provided for in the agreement;

2) in cases where charges are leviable separately for the inward and the outward movement of the wagon, charges have been levied for each operation;

3) the rule regarding minimum charges, if any, prescribed in the agreement, has been observed;

4) in case of detention to wagons beyond the free time allowed for loading and unloading, demurrage charges have also been levied in accordance with the prescribed Tariff rates; and

5) the amount shown in the siding statement has been correctly taken to debit in the Station Balance Sheet for the month.

2335 When a siding, Container Terminal, Private Freight Terminal is used with the sanction of the General Manager or any other competent authority of the Railway, by a department, firm or merchant other than the one for whom it was originally constructed, it should be seen that stations concerned submit separate statements of or each user and each statement should be checked in the Accounts Office in the usual manner as per paragraph 2334.

2336A record of all siding charges recovered should be kept in a register provided for the purpose in the Accounts Office to examine, at the end of the year, the general position of the sidings as regards their being financially remunerative. Along with monthly Siding Charges statements, monthly Shunting Charges statement should also be sent to Accounts office for Internal Checks.

2337 Check of Out/City Booking Agency Bills. The procedure for the check of Out/City Booking Agency Bills has been laid down in Chapter XXV.

2338 Check and Accounting of Terminal Tax. The procedure for the check and accounting of Terminal Tax on Goods Traffic has been prescribed in Chapter XXVI.

2339 Various Master data like the distance master, rate table, commodity classification master, etc. maintained by CRIS should be updated after vetting by the Central Traffic Cell of Northern Railway. These should be validated jointly by Commercial and Accounts department 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.Any changes in the master data must be brought to the notice of Traffic accounts and vetted by the TAO.

2-A System Audit to be conducted by Accounts office in consultation with Commercial and Traffic Dept. of the Zonal Railways after implementation of newly introduced concessional scheme viz. TEFD, LTTC, STS etc to assess the efficacy of the scheme and discrepancy if any noticed should be brought to the notice of Railway Board.

2340 Checking for charging of container trains are prescribed by Railway Board consolidating all the provisions under master circulars from time to time Collection of Haulage charges from the container operator for movement of container Trains is to be regularized through issue of Goods invoices only. The Commodity loaded in container trains are divided into two categories for the purpose of charging i.e notified commodity chargeable at notified class rate which is a discounted rate on the rates prescribed for booking of that commodity under General Tariff Rules (in Railway Wagons) and other than notified for commodity charged at FAK Rates.
FAK Rates of Haulage charges are specified for the following category of container Trains

i) Movement of un-notified commodity
ii)Movement of empty Flat wagons
iii)Partly loaded and Partly empty flat wagons
iv)Empty Containers
v) Loaded containers .Rates are prescribed for different weight slab such as upto 10 T, Above 10 T upto 20 T , above 20 T upto 26 T, Above 26 T upto 31T , above 31 T etc.

Each flat wagon can have two 20 TEU containers or one 40 TEU container or one 20 TEU container or partly empty or fully empty. The weight of wagon is derived after weighment but weight of individual containers loaded in a wagon is not ascertainable under weighment in In-Motion Electronic Weigh Bridge. The charging is done for each individual container on the basis of weight declared by the operator adjusted by the proportionate portion of difference in weight between declared and actual weight derived after weighment. If the overall net weight of the wagon after weighment exceeds the PCC then that amounts to overloading and is to be dealt as per provision of RMC on Containers. If the RR is prepared on the basis of SWA i.e weight declared by operator, then the difference has to be calculated after weighment for containers falling in a different weight slab then the declared one.

Misdeclaration -: Detection of movement of Notified commodity declared and charged as un-notified commodity leads to mis-declaration and is to be dealt as per penal provisions prescribed for misdeclaration.

Other Charges- Development charge, Terminal Access charges for handling in Rly owned terminals are to be collected along with haulage charge. GST @ specified rate needs to be collected in the RR.Ground usage charge for handling containers in Rly Terminals needs to be collected as per Rules prescribed from time to time. Stabling Charges for stabling of containers in Rly Terminals for lack of indents etc needs to be collected.