CHAPTER XXIX

CARRIAGE BILLS AND THE ACCOUNTS OFFICE BALANCE SHEET

2901 Stations take credit in their Balance sheet for the amount of fares and freight represented by vouchers sent to the Accounts Office in lieu of Cash. The realization of this amount, as also of similar other amounts which do not pass through the Station Balance Sheet(viz. carriage of postal mails, haulage of postal vehicles, etc.) develops upon the Accounts Office and is made through Carriage Bills.

2902 Classes of Carriage Bills.-Carriage Bills are of two classes, namely-

1) Those prepared from Warrants and Credit notes received daily from stations with the Cash Remittance Notes.

2) Those prepared from Advices and statements received from departments, etc.

2903 The procedure for the receipt, sorting and registration of station vouchers (Local and Through) has been described in paragraph 2727. The following paragraphs deal with the check of Credit Notes, Advice and Statements, and with the preparation of Bills and their realization from the firms or departments concerned.

2904 Check of credit notes- The amount of each individual credit note as received from the station should be compared with the entry relating to the connected tickets, way-bill or invoice in the return (including machine prepared abstracts returned by the destination stations and paid statements received from machine section in the case of Goods/Money Coal traffic) in support of the corresponding debit, to ensure that the latter show an identical amount. In cases in which demurrage or wharfage charges are included in a Credit Note, it should be seen that such charges are accounted for in the Demurrage and Wharfage returns. A suitable remark should be given in the relevant return against the entry of the connected Ticket, Waybill or Invoice to guard against duplicate credit being taken in connection with the same transaction. The following points should also be looked into during the check of Credit Notes:-

1) The credit note is ‘original’ and is in proper form.

2) It is signed by the department issuing it.

3) It bears the stamp of the issuing office.

4) There are no erasures, and alterations, if any, have been attested by the issuing officer.

5) The certificate at the foot of the credit note has been completed and signed by the Station Master and CBS/CGS as the case may be with stamp. The sample signatures of the signatories are to be forwarded to Traffic Accounts office at the beginning of the Financial Year and whenever a new incumbent assumes charge.

6) Full particulars of the transaction, in payment of which is rendered, are quoted.

7) When a single credit note is issued for a number of transactions payable at one time and place, full particulars of all such transactions are recorded in the credit note.

8) In the case of Credit Notes of the posts and telegraphs department the column headed ‘class’ has been correctly filled in to admit of the correct levy of freight charges.

Note- the above procedure does not apply to Firms credit notes which are sent by cash office to the Reserve Bank direct for collection from the bankers of the firms concerned and are not, therefore, received and subjected to check in the Accounts Office.

2905 The check of charges shown in warrants and credit notes relating to coaching traffic mainly consists in bringing them to accord with the checked amount of the connected tickets or waybills except that:-

1) In the case BPT/EFT where the connected tickets may not have come in the prescribed check, the warrants/credit notes should be checked completely and

2) The check of freight charges on credit notes relating to Parcels traffic involving freight value below Rs.30 in each case should be conducted to the extent of 10%subject to the same conditions as in vogue in the check of parcels way-bills falling under this monetary limit.

3) In the case of police warrants/jail vouchers, the under mentioned checks should be conducted:- a. Complete check of fare with reference to the particulars shown on the Police Warrants/Jail Vouchers, viz., Station From, Station to, class, etc. which are not exchanged through UTS/PRS system. b. In case where under or overcharges are noticed the linking should be cent percent. c. Cent Percent linking with entries of tickets in the return where other than printed tickets are issued. In the case of Goods traffic, the Credit Notes should be checked as per the data available thereon. The Accounts foil of the Invoices received from the forwarding station should be referred to and verified by TA for the purpose. The check of rates on Goods Credit Notes involving freight value of Rs. 100/- may be exercised to the extent of ten percent.

2906 Carriage bills for Credit notes and Warrants- After the credit notes and warrants have been subjected to internal check in the Accounts Office, these should be entered in carriage Bills (A.2907 orA.2908).

2907 All carriage bills except those against the Controller of Defence Accounts should be prepared in formA-2907.

FormA.2907

CARRIAGE BILLS

Bill No ..... Dr.

To

The ..... Railway

For Carriage charges as under during the month of……..20……

Sl.No.	Credit Note or Warrant		Station		Details	Weight		Checked Amount	Remark
	No.	Date	From	To		Qts.	Kgs.		
1	*2*		*3*		*4*	*5*		*6*	*7*

2908 Carriage bills against Controller of Defence Accounts should be prepared in FormA-2908.

FormA.2908

CARRIAGEBILLS

(Defence Accounts)

BillNo ..... Dr.

To

The ..... Railway

For Carriage charges as under during the month of……..20……

Sr.No.	Railway Warrant of Credit Note		Station		Checked amount	Code number of Unit and Classification head, etc.(For use in the Defence Accounts Department only)	Rem
	No.	Date	From	To			
1	2		3		4	5	6

2909 The Carriage Bills should be prepared separately for each Government Department, firm or person against whom a claim lies, and should show the total freight due on each voucher, the vouchers themselves being securely attached to the bill. Thus the total each bill

will represent the freight due on the vouchers attached to it.

2910 Register of Credit notes kept pending.- Credit notes, should be as far as possible, be included in Carriage Bills for the month to which they pertain. However, those, which cannot be billed for, on account of some reason or other, should be entered in a register (From AC(T) V-I) of pending credit notes maintained for the purpose, and care should be taken to see that they are included in the subsequent bill against the department concerned.

2911 Commission Charges on Warrants and Credit Notes.- Commission Charges are payable to the railways by the Government departments for the use of Warrants and Credit notes in payment of railway fare and freight.

2912 The commission charges should be levied at the rates prescribed by Board for Credit Notes and Warrants relating to the State Governments, Union Territories and Civil Departments of the Government of India. In the case of Defence Department of Government of India,also,the commission charges should be levied at the rate prescribed by Board forCredit Notes and Warrants except that in respect of Military Warrants for individuals(FormI.A.F.T1752)for journey in II class/sleeper class, the Commission charges should be levied at the rate prescribed by Board for as Commission charges. The commission may be charge above rates or as prescribed from time to time.

2913 The amount of commission charges recoverable from the departments concerned, on account of the use of warrants and credit notes, should be included as a separate item in the same bill in which charges in respect of the warrants and credit notes issued by the mare included.

2914 Requisition forms used for reserving railway accommodation for High Officials of Government are not included in the term 'warrants and credit notes' for the purpose of levy of commission charges and consequently no commission charges should be recovered in their case.

2915 Railway Orders issued by the Military Secretary to the President for railway accommodation for the transport of the President should be treated in the same way as requisition of High Officials and no commission charges should be recovered in their case either.

2916 Commission charges should not be levied on Emergent Police Passes and on vouchers tendered by the Posts and Telegraphs Department for occasional dispatches for the conveyance of mails.

2917 Miscellaneous bills- These bills comprise such items as hire of engine and wagons other than that due by other railways on stock interchanged, interest on the capital cost of postal vehicles, charges for the conveyance of mails as a regular daily service, haulage of postal vehicles, demurrage and wharfage charges due from Departments of the railway.

2918 Bills for the conveyance of Postal mails as a regular daily service and for the haulage of Postal vehicles should be prepared on the authority of Statements (Paragraph 1608-T and 1616-T) furnished half yearly by the Divisional Superintendents. In all other cases, bills should be prepared on such information, to be supplied by departmental or other officers, as may be

necessary to work out the charge in accordance with the rules and orders in force.

2919 Adjustment of petty sums between railways-The detailed instructions for inter railway adjustments are contained in paragraphs 867to 870 F. These do not, however, apply to the following classes of transactions which should be adjusted regardless of the amount involved.

1) Debits against Joint station staff.

2)Through traffic transactions(exceptasprovidedinPara-2920)

Clearance of charges of hire on goods vehicles.

2920 Inter-railway adjustment in respect of the under noted categories of Through traffic transactions should not be carried out as between the Indian Railways-

1) Public claims refund.

2)Over charges sheets relating to clearance of station outstanding.

3)Items twice accounted for.

4)Debits raised and subsequently withdrawn, etc.

Re adjustment of items wrongly accounted for with a railway when(on the accountal being proposed with the correct railway the amount involved falls below Rs.50 in each case.
Overcharges or undercharges coming to notice, after freight relating to Invoices/P.W.bills has been apportioned provisionally.

2921 Numbering of carriages bills-Bills should before issue, be serially numbered with reference to their entry in the AOB(A2922)suitable code letters being prefixed to the number to distinguish one class of bills from the other. These should then be submitted to the firm, person or department concerned.

.

2922 Accounts Office Balance sheet- for the purpose of taking the Carriage Bills into account and of watching their realization from the firms or departments concerned, as also for incorporating in accounts the traffic cash received otherwise than through the Station Balance Sheets(e.g. work shop profit, advertisement fees, sale of grass, fares of coupons sold by Tourist Agents, fares represented by Suburban Tickets sold in Headquarter offices**,** etc)a Balance Sheet(corresponding to the Bills Receivable Account in commercial Book-keeping)should be maintained in.

FormA.2922

Accounts Office Balance Sheet for……..20……

Debits				Credits					
Particular	Commission charges	Freight or Fare	Total	Cash	Transfer	Cash	Transfer	Cash	Transfe
1	***2***	***3***	***4***	***5***	***6***	***7***	***8***	***9***	***10***
	Rs. P	Rs. P	Rs.P	Rs. P	Rs. P	Rs.P	Rs.P	Rs.P	Rs.P

2923 Separate AOB should be maintained for Coaching and Goods transactions.

2924 **Debit entries in the Accounts Office Balance sheet–**The debit entries in AOB comprise of-

Opening balance.

Amount of carriage bills issued in connection with station vouchers-

a) For the current month plus

b)Kept pending in the previous month(PartA)

Amount of pending vouchers-

a)For the current month less,

b)Amount of pending vouchers (station figures)for previous months billed for in the current month.

Amount of Miscellaneous bills(**Part B**)and

Direct traffic receipts under-

A) coaching

B) Goods, and Sundry other earnings.

2925 **Credit entries in the Accounts Office Balance Sheet.-**The credit entries in the AOB comprise of

1)Cash(i.e. direct cash receipts& payments on Traffic Account);

2) Transfers Railways and adjustments through the RBI;

3) Book Transfers(Transfer of credits between Traffic & General Books);and

Balance sheet transfers (Transfer of credits between Station Balance sheet and Accounts Office Balance sheet).

2926 The closing balance of the AOB consists of the unrealised amount of Carriage Bills and amount of vouchers kept pending.

2927 **Posting of the Accounts Office Balance Sheet. -**It is necessary, in the case of vouchers, to defer the posting of the AOB, till Carriage Bills have been made out against the persons, firms or departments concerned, so that only the total of each bill need be entered in the AOB and the number of postings is reduced to a minimum. All bills pending realization or adjustment should be posted in the debit column of the AOB, the amount of fare or freight and commission, if any, being posted separately under the sub-columns provided for the purposes. The latter should be credited to Sundry Other Earnings on the debit side of the Balance Sheet.

2928 From the point of view of realization, the bills fall under three distinct categories, namely

a. Bills payable in cash,

b. Those adjustable through "Transfers Railways" and through the Reserve Bank, and

c. Those adjustable in the books of the home railway.

2929 It will be found convenient to write up the Accounts Office Balance sheet separately for each class of bills, for this purpose, each Accounts Office Balance sheet should be kept in two parts 'A' & 'B'(Paragraph-2924)and separate pages allotted for the record of the three categories of bills mentioned in the previous paragraph. The total of each category should be brought together at the end of each part and that of each part in the Summary mentioned in paragraph2932.In the form of the Accounts office Balance sheet (A-2922 provision is made for the adjustment of transactions for three months. In totaling each part, therefore, a separate total should be made of the unadjusted items brought forwarded from the previous quarter.

2930 Debits to be cleared by cash recovery will be so cleared on receipt of cash for which the necessary advice will be sent by the Cashier. Those which are adjustable by book entry will be so adjusted on receipts of the transfer acceptances of other railways or Govt. departments by means of journal entries of transfers between General and Traffic books, the later in the case of item adjustable in the books of the home railway. The transfer acceptances will be communicated by the booking section. All such credits should be posted in the credit column of the Accounts office Balance sheet against the connected debits entries and the months outstanding reduced accordingly.

2931 Miscellaneous Earnings Register.- Direct Traffic Cash Receipts or similar other items not previously brought to account should be recorded in Misc. Earnings Register(FormA-2931)and credited to the appropriate head of earnings.

FormA.2931

Register of Earnings arising in Accounts Office during the Month of……..20…..

Brief Particulars	Bill No. and Date	Amount					Heads of Account Creditabl	
		Bill recoverable in T.A. entered in Accounts Office Balance Sheet	Cash Credits	General Accounts Transfers	Traffic Accounts Transfers	Total		
1	2	3	4	5	6	7	8	
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs.P.	R

2932 After the postings in the Accounts Office Balance Sheet have been completed, a Summary of both the parts (A and B) should be prepared in Form A2932. Separate summaries should be prepared for Coaching Goods Accounts Office Balance Sheets.

FormA.2932

Summary of Coaching/goods Accounts Office Balance sheet for the Month of .....20…

…

Bills	Balance	Debit	Credit

adjustable by/in	B. F.	Current Debits	Adjustment Transfers	Total Debit	Treasury Transfers	Cash	General Accounts Transfers	Account Office Balance Sheet Transfers	Total Credit	Balance

2933 The totals arrived at in the Summary mentioned in the previous paragraph should be transcribed to the Traffic Book, Part C(A.3225).

2934 Claims for under and overcharges in items included in Carriage Bills-The time limits for claims by firms or departments against the railway for overcharges and by the railway against firms of departments for undercharges on items included in a Carriage Bill which has already been rendered are governed by Paragraph 352 and 353 of the Indian Railway Code for the Traffic

Department. If any such claim is made by a firm or department in time, it should be investigated and, if admitted, the mistake should be rectified through an 'Adjustment' Bills to be prepared and rendered to the firm or department concerned. All such 'Adjustment' Bills should be classed as Miscellaneous Bills (Paragraph 2917) and entered in Part'B'of the Accounts Office Balance Sheet irrespective of the 'class' of the original bill.

2935 Outstanding Bills.- The outstanding in the Accounts Office Balance Sheet should be reviewed monthly and suitable action taken for the realization of old outstanding. Those more than twelve months old should be specially watched.